

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Major Governmental Funds
 General Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 311,892,778	311,892,778	311,803,100	(89,678)
Licenses and permits	140,150	140,150	162,552	22,402
Federal grants	1,285,534	710,102	3,230,829	2,520,727
State grants and contracts	75,302,936	72,928,764	69,777,698	(3,151,066)
Local grants and contracts	10,617,196	10,483,696	10,148,709	(334,987)
Charges for services	60,212,015	64,223,373	65,821,341	1,597,968
Interest and rents	4,500,000	1,950,000	1,899,977	(50,023)
Other	18,570,028	17,795,028	19,643,112	1,848,084
Total revenues	482,520,637	480,123,891	482,487,318	2,363,427
Expenditures:				
Current operations:				
Legislative	11,807,933	12,247,933	11,399,270	(848,663)
Judicial	95,417,811	93,227,038	92,752,172	(474,866)
General government	92,429,261	94,237,632	88,528,058	(5,709,574)
Public safety	119,295,137	120,302,193	122,379,649	2,077,456
Public works	1,642,084	1,474,384	1,361,556	(112,828)
Highways, streets and bridges	-	-	-	-
Health and welfare	50,746,833	54,625,333	64,176,679	9,551,346
Recreation and cultural	-	-	-	-
Non-departmental	13,919,063	14,058,763	13,927,636	(131,127)
Capital outlay	-	-	291,543	291,543
Total expenditures	385,258,122	390,173,276	394,816,563	4,643,287
Excess (deficiency) of revenues over (under) expenditures	97,262,515	89,950,615	87,670,755	(2,279,860)
Other Financing Sources (Uses):				
Transfers in	22,765,887	23,115,887	25,790,570	2,674,683
Transfers out	(120,028,402)	(113,066,502)	(113,124,014)	(57,512)
Total other financing sources (uses)	(97,262,515)	(89,950,615)	(87,333,444)	2,617,171
Net change in fund balance	-	-	337,311	337,311
Fund balance at October 1, 2002	30,422,943	30,422,943	30,422,943	-
Fund balance at September 30, 2003	\$ 30,422,943	30,422,943	30,760,254	337,311

See accompanying note to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Major Governmental Funds
 Roads Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	31,214,675	14,500,000	780,386	(13,719,614)
State grants and contracts	105,249,409	102,973,945	104,311,051	1,337,106
Local grants and contracts	2,772,500	3,134,929	7,536,378	4,401,449
Charges for services	7,696,336	8,330,778	12,727,419	4,396,641
Interest and rents	1,963,508	1,200,000	1,640,273	440,273
Other	6,220,134	12,259,041	-	(12,259,041)
Total revenues	155,116,562	142,398,693	126,995,507	(15,403,186)
Expenditures:				
Current operations:				
Personnel	46,587,184	44,884,557	44,273,330	(611,227)
Fringe benefits	17,027,569	14,505,979	14,415,352	(90,627)
Pension	4,030,253	3,814,509	3,900,260	85,751
Materials and supplies	16,927,129	18,403,030	5,204,196	(13,198,834)
Contractual services	51,856,146	42,900,942	8,850,608	(34,050,334)
Travel	514,300	471,800	372,545	(99,255)
Operating	7,181,811	7,297,528	6,333,531	(963,997)
Rentals	837,326	755,326	561,349	(193,977)
Other charges	106,602	563,500	2,693,363	2,129,863
Capital outlay	21,731,895	2,880,979	36,993,924	34,112,945
Total expenditures	166,800,215	136,478,150	123,598,458	(12,879,692)
Excess (deficiency) of revenues over (under) expenditures	(11,683,653)	5,920,543	3,397,049	(2,523,494)
Other Financing Sources (Uses):				
Transfers in	17,604,196	-	845,149	845,149
Transfers out	(5,920,543)	(5,920,543)	(5,920,543)	-
Total other financing sources (uses)	11,683,653	(5,920,543)	(5,075,394)	845,149
Net change in fund balance	-	-	(1,678,345)	(1,678,345)
Fund balance at October 1, 2002	26,978,312	26,978,312	26,978,312	-
Fund balance at September 30, 2003	<u>\$ 26,978,312</u>	<u>26,978,312</u>	<u>25,299,967</u>	<u>(1,678,345)</u>

See accompanying note to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Major Governmental Funds
 Mental Health Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Over <u>(Under)</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	10,590,313	10,590,313
State grants and contracts	491,707,950	491,707,950	486,757,977	(4,949,973)
Local grants and contracts	1,244,374	1,244,374	-	(1,244,374)
Charges for services	16,681,343	16,681,343	12,632,684	(4,048,659)
Interest and rents	1,200,000	1,200,000	773,494	(426,506)
Other	-	-	77,673	77,673
Total revenues	510,833,667	510,833,667	510,832,141	(1,526)
Expenditures:				
Current operations:				
Personnel	9,421,923	9,421,923	6,803,148	(2,618,775)
Fringe benefits	3,381,186	3,381,186	2,366,278	(1,014,908)
Pension	993,894	993,894	587,798	(406,096)
Materials and supplies	440,975	371,975	223,118	(148,857)
Contractual services	497,191,540	497,210,428	464,908,408	(32,302,020)
Travel	138,342	138,342	101,772	(36,570)
Operating	15,449,926	15,589,538	9,727,559	(5,861,979)
Rentals	919,448	919,448	793,055	(126,393)
Other charges	194,000	144,500	197,932	53,432
Capital outlay	436,147	396,147	-	(396,147)
Total expenditures	528,567,381	528,567,381	485,709,068	(42,858,313)
Excess (deficiency) of revenues over (under) expenditures	(17,733,714)	(17,733,714)	25,123,073	42,856,787
Other Financing Sources (Uses):				
Transfers in	17,733,714	17,733,714	17,746,219	12,505
Transfers out	-	-	-	-
Total other financing sources (uses)	17,733,714	17,733,714	17,746,219	12,505
Net change in fund balance	-	-	42,869,292	42,869,292
Fund balance at October 1, 2002	(15,396,516)	(15,396,516)	(15,396,516)	-
Fund balance at September 30, 2003	\$ (15,396,516)	(15,396,516)	27,472,776	42,869,292

See accompanying note to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Major Governmental Funds
 Health Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	186,900	186,900	7,060,519	6,873,619
State grants and contracts	8,572,843	11,023,566	4,182,299	(6,841,267)
Local grants and contracts	80,000	120,000	-	(120,000)
Charges for services	17,290,979	16,784,723	15,081,732	(1,702,991)
Interest and rents	-	-	-	-
Other	-	-	120,272	120,272
Total revenues	26,130,722	28,115,189	26,444,822	(1,670,367)
Expenditures:				
Current operations:				
Personnel	11,348,100	10,224,831	10,108,911	(115,920)
Fringe benefits	3,739,500	3,471,700	3,594,304	122,604
Pension	1,080,700	956,588	866,095	(90,493)
Materials and supplies	559,800	3,703,340	3,527,668	(175,672)
Contractual services	19,259,660	18,196,179	17,259,715	(936,464)
Travel	396,800	387,660	343,440	(44,220)
Operating	348,200	339,522	281,975	(57,547)
Rentals	796,105	780,891	627,184	(153,707)
Other charges	32,000	36,600	-	(36,600)
Capital outlay	26,900	67,821	-	(67,821)
Total expenditures	37,587,765	38,165,132	36,609,292	(1,555,840)
Excess (deficiency) of revenues over (under) expenditures	(11,457,043)	(10,049,943)	(10,164,470)	(114,527)
Other Financing Sources (Uses):				
Transfers in	11,457,043	10,049,943	9,844,900	(205,043)
Transfers out	-	-	-	-
Total other financing sources (uses)	11,457,043	10,049,943	9,844,900	(205,043)
Net change in fund balance	-	-	(319,570)	(319,570)
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	<u>\$ -</u>	<u>-</u>	<u>(319,570)</u>	<u>(319,570)</u>

See accompanying note to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Major Governmental Funds
 Juvenile Justice and Abuse/Neglect Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	749,656	749,656
State grants and contracts	70,807,557	72,771,067	77,779,430	5,008,363
Local grants and contracts	844,491	844,491	456,100	(388,391)
Charges for services	4,779,510	2,800,000	283,130	(2,516,870)
Interest and rents	-	-	-	-
Other	-	-	136,688	136,688
Total revenues	76,431,558	76,415,558	79,405,004	2,989,446
Expenditures:				
Current operations:				
Personnel	13,973,708	13,950,279	13,969,424	19,145
Fringe benefits	4,764,126	4,752,848	4,645,713	(107,135)
Pension	1,153,562	1,150,524	1,234,105	83,581
Materials and supplies	524,491	549,481	671,036	121,555
Contractual services	132,120,005	132,119,630	145,865,308	13,745,678
Travel	124,040	108,540	68,409	(40,131)
Operating	136,213	135,843	115,468	(20,375)
Rentals	3,434,679	3,418,679	3,492,834	74,155
Other charges	7,800	20,800	1,922	(18,878)
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	156,238,624	156,206,624	170,064,219	13,857,595
Excess (deficiency) of revenues over (under) expenditures	(79,807,066)	(79,791,066)	(90,659,215)	(10,868,149)
Other Financing Sources (Uses):				
Transfers in	79,807,066	79,791,066	80,179,224	388,158
Transfers out	-	-	-	-
Total other financing sources (uses)	79,807,066	79,791,066	80,179,224	388,158
Net change in fund balance	-	-	(10,479,991)	(10,479,991)
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	\$ -	-	(10,479,991)	(10,479,991)

See accompanying note to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN
Note to Required Supplementary Information
For the year ended September 30, 2003

(1) Budgets and Budgetary Accounting

Annual budgets are adopted for the General Fund, special revenue funds, debt service funds and for certain other governmental and proprietary activities. The budgetary comparison schedules included as required supplementary information and as other supplementary information were prepared on the same modified accrual basis used to reflect actual results.

The County Executive prepares and submits a proposed operating budget during June of each year to the Wayne County Commission (the Commission) for the year beginning October 1. After public hearings to obtain taxpayers' comments, the budget is legally enacted through passage of an ordinance by the Commission (the Appropriations Ordinance). The appropriated budget for the General Fund is adopted by function (general government, public safety, public works, etc.) and by activity, generally. The legal level of budgetary control for the special revenue funds and the debt service funds is at the fund level. For the Roads Fund, the budget is prepared in accordance with the State of Michigan Uniform Accounting Procedures Manual for County Road Commissions. The Uniform Accounting Procedures Manual requires that federal grant revenue be included in the accounts and budgets for the Roads Fund.

Amendments to appropriations that change the County's appropriations ordinance require the approval of the Commission. Certain transfers within line items that do not affect aggregate departmental appropriations may be made without the Commission's approval. Expenditures are required to remain within appropriated amounts. All appropriations lapse at the end of the fiscal year. The Budgetary Comparison Schedules are presented at the minimum legal level of budgetary control.

The Commission approved several significant amendments during the year, including \$36.6 million for Non-departmental (Construction Fund – 2003 Bonds); \$21.6 million for the Department of Public Services (Roads Fund); \$8.7 million for the Department of Health & Human Services (Health Fund); \$8 million for Department of Public Services (Parks Fund); \$6.6 million for General Fund Transfers; \$1.3 million for the Department of Environment (Downriver Sewage Disposal System Fund); \$852,000 for the Prosecuting Attorney's Office (General Fund); \$751,300 for Non-departmental (debt service and other operating expenses); and \$750,000 for the Department of Health & Human Services (Nutrition Fund).

For budgetary purposes at year end, encumbrances of the budgeted governmental funds, representing purchase orders, contracts and other commitments, lapse and must be re-appropriated in the following year. All unencumbered appropriations lapse at the end of the year, except for capital projects fund appropriations, which are carried forward until such time as the project is completed or terminated.

NON-MAJOR GOVERNMENTAL FUNDS

***Special Revenue Funds** are used to account for specific revenues that are legally restricted for expenditure for particular purposes.*

***Debt Service Funds** are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources, and for special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.*

***Capital Projects Funds** are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.*

Special Revenue Funds

Parks – This fund is used to account for the operation and maintenance of the Warren Valley and Inkster Valley Golf Courses and the preservation, protection, maintenance and management of Wayne County park grounds and facilities. The fund also includes all marina-related activities, including transient slip, launching, and fishing at Elizabeth Park.

Rouge Demonstration Project – This fund accounts for the activities of the Rouge River National Wet Weather Demonstration Project. This project is funded by federal grants and related local municipalities.

Law Enforcement – This fund accounts for several law enforcement grant activities, such as safety belt enforcement and criminal law review.

County Library – This fund is used to account for Wayne County revenue designated for library purposes.

Community Development Block Grants – This fund is used to account for the County's community development activities with participating communities to create economic and community development projects. The projects are funded by federal block grant money.

Drug Enforcement – Through covert operations, the Drug Enforcement Unit enforces State of Michigan drug laws throughout the County and acts in concert with federal law enforcement agencies. This fund accounts for that activity.

Nutrition – This fund is used to account for nutritional services provided to homebound senior citizens in western Wayne County and downriver areas.

Veteran's Trust – This fund accounts for emergency funding for indigent veterans provided by the State of Michigan.

JEDD 21st Century – This fund accounts for economic development within Wayne County communities.

Community Corrections – This fund accounts for Alternative Work Force activity and other programs for offenders.

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted for expenditure for particular purposes.

Debt Service Funds are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources, and for special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Special Revenue Funds, Continued

Victim Witness – This fund accounts for counseling services, community referrals, public information and prevention, notification of court date, and court support offered to victims of crime.

Soldiers' Relief – This fund accounts for emergency funding for indigent veterans and their families, and for burial relief for eligible veterans.

Youth Services – The fund accounts for deterrent programs and other youth services.

Building Authority – This fund accounts for the operation and maintenance activities of the Building Authority.

Stadium and Land Development – This fund is used to account for the collection of excise taxes on hotel accommodations and car rentals used for stadium and land development.

Budget Stabilization – This fund was established by charter and is used to account for funds set aside from the General Fund under the provisions of Public Act 30 of 1978.

Environmental Programs – This fund accounts for the activities of the air quality management and land resource management programs.

Nuisance Abatement – This fund accounts for activity related to the prosecution of forfeiture, nuisance and criminal environmental enforcement actions. The activities include seizures of assets derived from illegal activity, including illegal drug activity, seizures of vehicles in connection with drug buys and prostitution, and prosecution of nuisance actions associated with abandoned properties.

Children and Family Services – This fund accounts for Head Start program services.

Pinnacle Aeropark – This fund is used to account for the appropriations for the Pinnacle Aeropark project.

NON-MAJOR GOVERNMENTAL FUNDS

***Special Revenue Funds** are used to account for specific revenues that are legally restricted for expenditure for particular purposes.*

***Debt Service Funds** are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources, and for special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.*

***Capital Projects Funds** are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.*

Debt Service Funds

General Debt Service – This fund is used to account for the debt service associated with the Fiscal Stabilization Bonds.

Roads – This fund is used to account for the debt service associated with the various County Road operations.

Wayne County Building Authority – This fund is used to account for the debt associated with the County's jails, the capital improvement program, and the Refunding Program Revenue Bonds.

Capital Projects Funds

Wayne County Construction – This fund is used to account for the costs associated with structural repairs to the tower of the Wayne County building and renovations to the Wayne County Prosecutor's offices.

Wayne County Building Authority Construction – This fund is used to account for the funding and costs of constructing new facilities or for major renovations of existing facilities.

County Roads Projects – This fund is used to account for construction associated with various County road projects.

Other Capital Projects – This fund is used to account for miscellaneous capital projects for which a separate fund has not been specifically designated.

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Governmental Funds
Combining Balance Sheet
As of September 30, 2003

	Special Revenue Funds			
	<u>Parks</u>	<u>Rouge Demonstration Project</u>	<u>Law Enforcement</u>	<u>County Library</u>
<u>Assets</u>				
Equity in pooled cash and investments	\$ 10,573,934	-	63,114	-
Other cash and investments	13,600	-	-	-
Due from other funds	39,444	42,806	53,655	25,390
Due from component units	72,926	-	-	-
Receivables:				
Accounts receivable, net	195,902	586,949	451,369	898,511
Special assessments	-	-	-	-
Due from other governmental units, net	408,469	2,097,046	-	336,240
Total receivables	604,371	2,683,995	451,369	1,234,751
Supplies inventory, at cost	30,481	-	-	-
Long-term receivables	1,984,870	-	-	-
Total assets	<u>\$ 13,319,626</u>	<u>2,726,801</u>	<u>568,138</u>	<u>1,260,141</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts and contracts payable	\$ 1,847,897	1,502,946	27,786	279,617
Due to other funds	75,141	2,770,959	275,037	675,383
Due to component units	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	178,008	47,321	114,826	109,198
Other liabilities	729,856	-	-	-
Deferred revenue	578,312	-	437,851	60,090
Total liabilities	3,409,214	4,321,226	855,500	1,124,288
Fund Balances:				
Reserved for due from other funds	-	-	-	-
Reserved for supplies inventory	30,481	-	-	-
Reserved for long-term receivables	1,984,870	-	-	-
Reserved for debt service	-	-	-	-
Reserved for capital projects	-	-	-	-
Unreserved	7,895,061	(1,594,425)	(287,362)	135,853
Total fund balances	<u>9,910,412</u>	<u>(1,594,425)</u>	<u>(287,362)</u>	<u>135,853</u>
Total liabilities and fund balances	<u>\$ 13,319,626</u>	<u>2,726,801</u>	<u>568,138</u>	<u>1,260,141</u>

Special Revenue Funds

<u>Community Development Block Grants</u>	<u>Drug Enforcement</u>	<u>Nutrition</u>	<u>Veteran's Trust</u>
-	-	312,870	26,905
-	-	10,250	-
4,027	30,450	17,589	-
-	-	-	-
-	414,800	53,552	17,536
-	-	-	-
736,494	147,428	753,704	-
736,494	562,228	807,256	17,536
-	-	-	-
-	-	-	-
740,521	592,678	1,147,965	44,441
239,300	274,795	132,053	7,433
478,006	320,674	843,690	-
-	-	-	-
-	-	-	-
15,847	33,885	82,530	-
-	-	3,413	-
-	104,482	414,660	-
733,153	733,836	1,476,346	7,433
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
7,368	(141,158)	(328,381)	37,008
7,368	(141,158)	(328,381)	37,008
740,521	592,678	1,147,965	44,441

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Governmental Funds
Combining Balance Sheet
As of September 30, 2003

	Special Revenue Funds			
	JEDD 21st Century	Community Corrections	Victim Witness	Soldiers' Relief
<u>Assets</u>				
Equity in pooled cash and investments	\$ -	-	22,189	394,931
Other cash and investments	-	-	-	-
Due from other funds	263,642	47,182	28,263	2,458
Due from component units	-	-	-	-
Receivables:				
Accounts receivable, net	182,349	283,135	-	-
Special assessments	-	-	-	-
Due from other governmental units, net	828,507	6,366,411	73,000	-
Total receivables	1,010,856	6,649,546	73,000	-
Supplies inventory, at cost	-	-	-	-
Long-term receivables	-	-	-	-
Total assets	<u>\$ 1,274,498</u>	<u>6,696,728</u>	<u>123,452</u>	<u>397,389</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts and contracts payable	\$ 152,534	1,915,765	-	90,908
Due to other funds	829,472	4,717,529	86,082	2,876
Due to component units	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	66,472	88,738	26,973	5,750
Other liabilities	71,539	-	-	-
Deferred revenue	440,849	180,584	-	-
Total liabilities	1,560,866	6,902,616	113,055	99,534
Fund Balances:				
Reserved for due from other funds	-	-	-	-
Reserved for supplies inventory	-	-	-	-
Reserved for long-term receivables	-	-	-	-
Reserved for debt service	-	-	-	-
Reserved for capital projects	-	-	-	-
Unreserved	(286,368)	(205,888)	10,397	297,855
Total fund balances	<u>(286,368)</u>	<u>(205,888)</u>	<u>10,397</u>	<u>297,855</u>
Total liabilities and fund balances	<u>\$ 1,274,498</u>	<u>6,696,728</u>	<u>123,452</u>	<u>397,389</u>

Special Revenue Funds			
<u>Youth Services</u>	<u>Building Authority</u>	<u>Stadium and Land Development</u>	<u>Budget Stabilization</u>
926,225	-	-	5,171,513
-	5,454	-	-
-	-	5,330	-
-	-	135,266	-
61,486	-	3,124	-
-	-	-	-
-	-	-	-
61,486	-	3,124	-
-	-	-	-
-	-	-	-
<u>987,711</u>	<u>5,454</u>	<u>143,720</u>	<u>5,171,513</u>
80,563	-	-	-
-	-	143,720	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
80,563	-	143,720	-
-	-	-	-
-	-	-	-
-	-	-	-
907,148	5,454	-	5,171,513
907,148	5,454	-	5,171,513
<u>987,711</u>	<u>5,454</u>	<u>143,720</u>	<u>5,171,513</u>

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN

Non-major Governmental Funds
Combining Balance Sheet, Continued
As of September 30, 2003

	Special Revenue Funds			
	Environmental Programs	Nuisance Abatement	Children and Family Services	Pinnacle Aeropark
<u>Assets</u>				
Equity in pooled cash and investments	\$ -	44,346	406,615	186,751
Other cash and investments	-	-	-	-
Due from other funds	963,292	62,827	15,356	466,774
Due from component units	-	-	-	332,354
Receivables:				
Accounts receivable, net	85,228	267,750	-	-
Special assessments	-	-	-	-
Due from other governmental units, net	750	9,705	231,368	-
Total receivables	85,978	277,455	231,368	-
Supplies inventory, at cost	-	-	-	-
Long-term receivables	-	-	-	-
Total assets	<u>\$ 1,049,270</u>	<u>384,628</u>	<u>653,339</u>	<u>985,879</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts and contracts payable	\$ 63,504	158,138	619,245	-
Due to other funds	326,492	388,691	7,086	-
Due to component units	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	30,001	70,267	13,756	-
Other liabilities	-	-	-	-
Deferred revenue	-	3,411	2,479	-
Total liabilities	419,997	620,507	642,566	-
Fund Balances:				
Reserved for due from other funds	-	-	8,573	-
Reserved for supplies inventory	-	-	-	-
Reserved for long-term receivables	-	-	-	-
Reserved for debt service	-	-	-	-
Reserved for capital projects	-	-	-	-
Unreserved	629,273	(235,879)	2,200	985,879
Total fund balances	<u>629,273</u>	<u>(235,879)</u>	<u>10,773</u>	<u>985,879</u>
Total liabilities and fund balances	<u>\$ 1,049,270</u>	<u>384,628</u>	<u>653,339</u>	<u>985,879</u>

Debt Service Funds

General Debt Service	Roads	Wayne County Building Authority
326,796	11,542	22,852
28,139,431	-	8,822,036
5,000	-	70,810
555,500	-	-
36,444	-	41,083
-	-	-
-	-	-
36,444	-	41,083
-	-	-
-	-	-
29,063,171	11,542	8,956,781
-	-	915
-	-	3,482,885
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	3,483,800
-	-	-
-	-	-
-	-	-
29,063,171	11,542	5,472,981
-	-	-
-	-	-
29,063,171	11,542	5,472,981
29,063,171	11,542	8,956,781

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Governmental Funds
Combining Balance Sheet, Continued
As of September 30, 2003

	Capital Projects Funds			
	Wayne County Construction	Wayne County Building Authority Construction	County Roads Projects	Other Capital Projects
<u>Assets</u>				
Equity in pooled cash and investments	\$ 6,072,436	6,585,428	6,181	2,040,505
Other cash and investments	-	-	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Receivables:				
Accounts receivable, net	-	3,631	-	-
Special assessments	-	-	-	-
Due from other governmental units, net	-	-	-	-
Total receivables	-	3,631	-	-
Supplies inventory, at cost	-	-	-	-
Long-term receivables	-	-	-	-
Total assets	<u>\$ 6,072,436</u>	<u>6,589,059</u>	<u>6,181</u>	<u>2,040,505</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts and contracts payable	\$ -	-	-	181,078
Due to other funds	-	70,810	-	350,000
Due to component units	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	-	-	-	-
Other liabilities	-	-	-	-
Deferred revenue	-	-	139	488,158
Total liabilities	-	70,810	139	1,019,236
Fund Balances:				
Reserved for due from other funds	-	-	-	-
Reserved for supplies inventory	-	-	-	-
Reserved for long-term receivables	-	-	-	-
Reserved for debt service	-	-	-	-
Reserved for capital projects	6,072,436	6,518,249	6,042	1,021,269
Unreserved	-	-	-	-
Total fund balances	<u>6,072,436</u>	<u>6,518,249</u>	<u>6,042</u>	<u>1,021,269</u>
Total liabilities and fund balances	<u>\$ 6,072,436</u>	<u>6,589,059</u>	<u>6,181</u>	<u>2,040,505</u>

Special Revenue Funds <u>Totals</u>	Debt Service Funds <u>Totals</u>	Capital Projects Funds <u>Totals</u>	Non-major Governmental Funds <u>Totals</u>
\$ 18,129,393	361,190	14,704,550	\$ 33,195,133
29,304	36,961,467	-	36,990,771
2,068,485	75,810	-	2,144,295
540,546	555,500	-	1,096,046
-	-	-	-
3,501,691	77,527	3,631	3,582,849
-	-	-	-
11,989,122	-	-	11,989,122
15,490,813	77,527	3,631	15,571,971
30,481	-	-	30,481
1,984,870	-	-	1,984,870
<u>\$ 38,273,892</u>	<u>38,031,494</u>	<u>14,708,181</u>	<u>\$ 91,013,567</u>
\$ 7,392,484	\$ 915	\$ 181,078	\$ 7,574,477
11,940,838	3,482,885	420,810	15,844,533
-	-	-	-
-	-	-	-
883,572	-	-	883,572
804,808	-	488,297	1,293,105
2,222,718	-	-	2,222,718
23,244,420	3,483,800	1,090,185	27,818,405
8,573	-	-	8,573
30,481	-	-	30,481
1,984,870	-	-	1,984,870
-	34,547,694	-	34,547,694
-	-	13,617,996	13,617,996
13,005,548	-	-	13,005,548
15,029,472	34,547,694	13,617,996	63,195,162
<u>\$ 38,273,892</u>	<u>38,031,494</u>	<u>14,708,181</u>	<u>\$ 91,013,567</u>

(Concluded)

CHARTER COUNTY OF WAYNE, MICHIGAN

Non-major Governmental Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the year ended September 30, 2003

	Special Revenue Funds			
	<u>Parks</u>	<u>Rouge Demonstration Project</u>	<u>Law Enforcement</u>	<u>County Library</u>
Revenues:				
Taxes	\$ 9,850,946	-	-	-
Licenses and permits	81,724	-	-	-
Federal grants	498,657	9,046,196	-	-
State grants and contracts	408,887	-	270,390	460,868
Local grants and contracts	-	4,825,868	-	-
Charges for services	3,604,126	2,612,236	-	1,545,631
Interest and rents	13,741	-	-	3,117,404
Other	302,612	13,734	623,136	25,390
Total revenues	14,760,693	16,498,034	893,526	5,149,293
Expenditures:				
Current operations:				
Personnel	4,355,600	1,002,352	629,359	2,467,973
Fringe benefits	1,208,101	376,730	208,795	756,509
Pension	359,139	91,636	56,433	193,077
Materials and supplies	668,383	24,757	103,841	117,066
Contractual services	9,026,859	14,807,863	174,793	1,429,951
Travel	24,104	53,995	2,339	12,383
Operating	911,012	60,656	4,675	28,972
Rentals	999,180	51,600	4,938	37,339
Other charges	111,670	1,722,701	147,100	726,220
Capital outlay	131,349	-	45,033	-
Debt service	-	-	-	-
Total expenditures	17,795,397	18,192,290	1,377,306	5,769,490
Excess (deficiency) of revenues over (under) expenditures	(3,034,704)	(1,694,256)	(483,780)	(620,197)
Other Financing Sources (Uses):				
Proceeds from bond issuance	-	-	-	-
Transfers in	2,782,033	29,072	17,364	549,891
Transfers out	-	-	-	-
Total other financing sources (uses)	2,782,033	29,072	17,364	549,891
Net change in fund balances	(252,671)	(1,665,184)	(466,416)	(70,306)
Fund balances at October 1, 2002	10,163,083	70,759	179,054	206,159
Fund balances at September 30, 2003	\$ 9,910,412	(1,594,425)	(287,362)	135,853

Special Revenue Funds

<u>Community Development Block Grant</u>	<u>Drug Enforcement</u>	<u>Nutrition</u>	<u>Veteran's Trust</u>
\$ -	-	-	-
4,746,386	-	2,937,157	-
-	-	-	374,988
7,686	1,828,145	578,013	-
-	-	-	541
<u>3,474</u>	<u>8,824</u>	<u>91,075</u>	<u>-</u>
4,757,546	1,836,969	3,606,245	375,529
324,495	858,693	1,849,430	-
119,418	258,248	534,807	-
35,532	46,209	133,016	-
11,517	136,917	1,846,016	-
331,085	441,603	866,492	365,413
16,393	-	145,294	-
3,718	6,583	30,444	-
-	65,349	650,505	-
4,156,861	186,151	20,470	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,999,019	1,999,753	6,076,474	365,413
(241,473)	(162,784)	(2,470,229)	10,116
-	-	-	-
248,841	21,626	2,141,848	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
248,841	21,626	2,141,848	-
7,368	(141,158)	(328,381)	10,116
-	-	-	26,892
<u>7,368</u>	<u>(141,158)</u>	<u>(328,381)</u>	<u>37,008</u>

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN

Non-major Governmental Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended September 30, 2003

	Special Revenue Funds			
	JEDD 21st Century	Community Corrections	Victim Witness	Soldiers' Relief
Revenues:				
Taxes	\$ -	-	-	1,556,961
Licenses and permits	-	-	-	-
Federal grants	2,008,114	3,424,385	-	-
State grants and contracts	223,161	5,837,216	669,000	-
Local grants and contracts	10,570	21,249	-	-
Charges for services	837,470	1,349,714	24	-
Interest and rents	71,762	302,000	-	-
Other	1,133,515	48,494	7,871	2,180
Total revenues	4,284,592	10,983,058	676,895	1,559,141
Expenditures:				
Current operations:				
Personnel	2,091,689	1,528,519	603,085	199,236
Fringe benefits	720,240	506,071	213,236	70,644
Pension	230,209	126,172	54,414	20,289
Materials and supplies	176,924	127,652	4,992	3,351
Contractual services	4,849,783	8,980,029	66,089	700,410
Travel	103,368	17,209	7,883	4,657
Operating	50,399	27,435	3,091	1,827
Rentals	-	366,272	-	22,114
Other charges	938,025	500	-	-
Capital outlay	-	158,373	-	-
Debt service	814,402	-	-	-
Total expenditures	9,975,039	11,838,232	952,790	1,022,528
Excess (deficiency) of revenues over (under) expenditures	(5,690,447)	(855,174)	(275,895)	536,613
Other Financing Sources (Uses):				
Proceeds from bond issuance	-	-	-	-
Transfers in	1,867,936	649,286	286,292	278
Transfers out	-	-	-	-
Total other financing sources (uses)	1,867,936	649,286	286,292	278
Net change in fund balances	(3,822,511)	(205,888)	10,397	536,891
Fund balances at October 1, 2002	3,536,143	-	-	(239,036)
Fund balances at September 30, 2003	\$ (286,368)	\$ (205,888)	\$ 10,397	\$ 297,855

Special Revenue Funds

<u>Youth Services</u>	<u>Building Authority</u>	<u>Stadium and Land Development</u>	<u>Budget Stabilization</u>
3,971,133	\$ -	6,241,539	-
-	-	-	-
-	-	-	-
-	-	-	-
30,853	-	-	-
68,949	8,140	1,189	-
-	-	-	-
4,070,935	8,140	6,242,728	-
-	-	-	-
-	-	-	-
-	-	-	-
723,594	19,476	74,854	-
-	-	-	-
-	-	6,177,171	-
-	-	-	-
-	-	-	-
-	-	-	-
723,594	19,476	6,252,025	-
3,347,341	(11,336)	(9,297)	-
-	-	-	-
200,000	-	-	-
(2,980,424)	-	-	(12,765,887)
(2,780,424)	-	-	(12,765,887)
566,917	(11,336)	(9,297)	(12,765,887)
340,231	16,790	9,297	17,937,400
<u>\$ 907,148</u>	<u>\$ 5,454</u>	<u>\$ -</u>	<u>\$ 5,171,513</u>

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN

Non-major Governmental Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended September 30, 2003

	Special Revenue Funds			
	Environmental Programs	Nuisance Abatement	Children and Family Services	Pinnacle Aeropark
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	21,592,953	-
State grants and contracts	191,456	-	-	-
Local grants and contracts	133,230	-	-	-
Charges for services	2,104,115	2,319,010	8,574	342,454
Interest and rents	8,454	-	19,333	-
Other	9,578	20,106	6,049	-
Total revenues	2,446,833	2,339,116	21,626,909	342,454
Expenditures:				
Current operations:				
Personnel	687,086	1,404,833	428,710	-
Fringe benefits	253,601	465,240	155,163	-
Pension	68,766	119,532	35,188	-
Materials and supplies	15,457	126,530	20,283	-
Contractual services	940,475	446,761	20,915,144	426,171
Travel	59,647	16,743	8,314	-
Operating	23,636	6,711	2,680	-
Rentals	51,600	-	-	2,568,235
Other charges	1,164	250	51,387	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,101,432	2,586,600	21,616,869	2,994,406
Excess (deficiency) of revenues over (under) expenditures	345,401	(247,484)	10,040	(2,651,952)
Other Financing Sources (Uses):				
Proceeds from bond issuance	-	-	-	-
Transfers in	1,337	11,605	733	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,337	11,605	733	-
Net change in fund balances	346,738	(235,879)	10,773	(2,651,952)
Fund balances at October 1, 2002	282,535	-	-	3,637,831
Fund balances at September 30, 2003	\$ 629,273	\$ (235,879)	\$ 10,773	\$ 985,879

Debt Service Funds		
General Debt Service	Roads	Wayne County Building Authority
\$ 15,998,563	-	-
-	-	-
-	-	-
-	-	-
-	-	-
564,924	151	14,536,706
-	-	-
16,563,487	151	14,536,706
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,317,362	-	-
-	-	-
16,004,663	5,920,543	13,888,613
21,322,025	5,920,543	13,888,613
(4,758,538)	(5,920,392)	648,093
-	-	-
-	5,920,543	-
-	-	-
-	5,920,543	-
(4,758,538)	151	648,093
33,821,709	11,391	4,824,888
29,063,171	11,542	5,472,981

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN

Non-major Governmental Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended September 30, 2003

	Capital Projects Funds			
	Wayne County <u>Construction</u>	Wayne County Building Authority <u>Construction</u>	County Roads <u>Projects</u>	Other Capital <u>Projects</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest and rents	404	99,180	18,953	163,178
Other	-	-	-	-
Total revenues	404	99,180	18,953	163,178
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	606,822	447,548	1,538,597	-
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	-	-	-	-
Other charges	-	-	-	767,051
Capital outlay	7,061,146	-	-	167,307
Debt service	-	-	-	-
Total expenditures	7,667,968	447,548	1,538,597	934,358
Excess (deficiency) of revenues over (under) expenditures	(7,667,564)	(348,368)	(1,519,644)	(771,180)
Other Financing Sources (Uses):				
Proceeds from bond issuance	13,740,000	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(350,000)
Total other financing sources (uses)	13,740,000	-	-	(350,000)
Net change in fund balances	6,072,436	(348,368)	(1,519,644)	(1,121,180)
Fund balances at October 1, 2002	-	6,866,617	1,525,686	2,142,449
Fund balances at September 30, 2003	\$ 6,072,436	\$ 6,518,249	6,042	1,021,269

Special Revenue Funds <u>Totals</u>	Debt Service Funds <u>Totals</u>	Capital Projects Funds <u>Totals</u>	Non-major Governmental Funds <u>Totals</u>
\$ 21,620,579	\$ 15,998,563	\$ -	\$ 37,619,142
81,724	-	-	81,724
44,253,848	-	-	44,253,848
8,435,966	-	-	8,435,966
4,990,917	-	-	4,990,917
17,168,051	-	-	17,168,051
3,611,513	15,101,781	281,715	18,995,009
2,296,038	-	-	2,296,038
102,458,636	31,100,344	281,715	133,840,695
18,431,060	-	-	18,431,060
5,846,803	-	-	5,846,803
1,569,612	-	-	1,569,612
3,383,686	-	-	3,383,686
65,586,844	-	2,592,967	68,179,811
472,329	-	-	472,329
1,161,839	-	-	1,161,839
10,994,303	-	-	10,994,303
8,062,500	5,317,362	767,051	14,146,913
334,755	-	7,228,453	7,563,208
814,402	35,813,819	-	36,628,221
116,658,133	41,131,181	10,588,471	168,377,785
(14,199,497)	(10,030,837)	(10,306,756)	(34,537,090)
-	-	13,740,000	13,740,000
8,808,142	5,920,543	-	14,728,685
(15,746,311)	-	(350,000)	(16,096,311)
(6,938,169)	5,920,543	13,390,000	12,372,374
(21,137,666)	(4,110,294)	3,083,244	(22,164,716)
36,167,138	38,657,988	10,534,752	85,359,878
\$ 15,029,472	\$ 34,547,694	\$ 13,617,996	\$ 63,195,162

(Concluded)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Parks Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over Under
Revenues:				
Taxes	\$ 9,920,025	9,920,025	9,850,946	(69,079)
Licenses and permits	80,000	80,000	81,724	1,724
Federal grants	-	-	498,657	498,657
State grants and contracts	996,000	1,491,000	408,887	(1,082,113)
Local grants and contracts	-	-	-	-
Charges for services	1,391,000	5,250,791	3,604,126	(1,646,665)
Interest and rents	14,800	14,800	13,741	(1,059)
Other	250,000	306,009	302,612	(3,397)
Total revenues	12,651,825	17,062,625	14,760,693	(2,301,932)
Expenditures:				
Current operations:				
Personnel	3,783,000	4,304,600	4,355,600	51,000
Fringe benefits	1,198,030	1,305,155	1,208,101	(97,054)
Pension	307,977	332,253	359,139	26,886
Materials and supplies	616,400	874,500	668,383	(206,117)
Contractual services	8,326,351	10,467,450	9,026,859	(1,440,591)
Travel	22,800	25,500	24,104	(1,396)
Operating	400,800	902,500	911,012	8,512
Rentals	308,500	598,400	999,180	400,780
Other charges	5,000	314,800	111,670	(203,130)
Capital outlay	465,000	719,500	131,349	(588,151)
Debt service	-	-	-	-
Total expenditures	15,433,858	19,844,658	17,795,397	(2,049,261)
Excess (deficiency) of revenues over (under) expenditures	(2,782,033)	(2,782,033)	(3,034,704)	(252,671)
Other Financing Sources (Uses):				
Transfers in	2,782,033	2,782,033	2,782,033	-
Transfers out	-	-	-	-
Total other financing sources (uses)	2,782,033	2,782,033	2,782,033	-
Net change in fund balance	-	-	(252,671)	(252,671)
Fund balance at October 1, 2002	10,163,083	10,163,083	10,163,083	-
Fund balance at September 30, 2003	\$ 10,163,083	10,163,083	9,910,412	(252,671)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Rouge Demonstration Project Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	30,514,855	30,514,855	9,046,196	(21,468,659)
State grants and contracts	-	-	-	-
Local grants and contracts	22,052,027	22,052,027	4,825,868	(17,226,159)
Charges for services	3,348,653	3,348,653	2,612,236	(736,417)
Interest and rents	-	-	-	-
Other	-	-	13,734	13,734
Total revenues	55,915,535	55,915,535	16,498,034	(39,417,501)
Expenditures:				
Current operations:				
Personnel	963,356	963,356	1,002,352	38,996
Fringe benefits	398,508	398,508	376,730	(21,778)
Pension	83,258	83,258	91,636	8,378
Materials and supplies	151,488	110,488	24,757	(85,731)
Contractual services	54,165,725	54,150,725	14,807,863	(39,342,862)
Travel	71,300	66,300	53,995	(12,305)
Operating	5,200	59,200	60,656	1,456
Rentals	62,700	55,700	51,600	(4,100)
Other charges	4,000	4,000	1,722,701	1,718,701
Capital outlay	10,000	24,000	-	(24,000)
Debt service	-	-	-	-
Total expenditures	55,915,535	55,915,535	18,192,290	(37,723,245)
Excess (deficiency) of revenues over (under) expenditures	-	-	(1,694,256)	(1,694,256)
Other Financing Sources (Uses):				
Transfers in	-	-	29,072	29,072
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	29,072	29,072
Net change in fund balance	-	-	(1,665,184)	(1,665,184)
Fund balance at October 1, 2002	70,759	70,759	70,759	-
Fund balance at September 30, 2003	\$ 70,759	70,759	(1,594,425)	(1,665,184)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Law Enforcement Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	316,391	416,391	270,390	(146,001)
Local grants and contracts	-	-	-	-
Charges for services	-	422,971	-	(422,971)
Interest and rents	-	-	-	-
Other	-	675,033	623,136	(51,897)
Total revenues	316,391	1,514,395	893,526	(620,869)
Expenditures:				
Current operations:				
Personnel	-	682,419	629,359	(53,060)
Fringe benefits	-	243,263	208,795	(34,468)
Pension	-	62,047	56,433	(5,614)
Materials and supplies	58,700	134,798	103,841	(30,957)
Contractual services	35,957	117,244	174,793	57,549
Travel	12,000	12,300	2,339	(9,961)
Operating	1,900	5,457	4,675	(782)
Rentals	24,900	24,900	4,938	(19,962)
Other charges	156,434	156,434	147,100	(9,334)
Capital outlay	26,500	75,533	45,033	(30,500)
Debt service	-	-	-	-
Total expenditures	316,391	1,514,395	1,377,306	(137,089)
Excess (deficiency) of revenues over (under) expenditures	-	-	(483,780)	(483,780)
Other Financing Sources (Uses):				
Transfers in	-	-	17,364	17,364
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	17,364	17,364
Net change in fund balance	-	-	(466,416)	(466,416)
Fund balance at October 1, 2002	179,054	179,054	179,054	-
Fund balance at September 30, 2003	\$ 179,054	179,054	(287,362)	(466,416)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 County Library Fund
 For the year ended September 30, 2003

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	461,400	461,400	460,868	(532)
Local grants and contracts	-	-	-	-
Charges for services	837,034	837,034	1,545,631	708,597
Interest and rents	3,567,128	3,567,128	3,117,404	(449,724)
Other	-	-	25,390	25,390
Total revenues	<u>4,865,562</u>	<u>4,865,562</u>	<u>5,149,293</u>	<u>283,731</u>
Expenditures:				
Current operations:				
Personnel	2,549,800	2,549,800	2,467,973	(81,827)
Fringe benefits	790,968	790,968	756,509	(34,459)
Pension	180,852	180,852	193,077	12,225
Materials and supplies	132,400	203,800	117,066	(86,734)
Contractual services	1,546,733	1,168,133	1,429,951	261,818
Travel	8,300	8,300	12,383	4,083
Operating	41,500	35,500	28,972	(6,528)
Rentals	31,000	36,500	37,339	839
Other charges	63,600	3,600	726,220	722,620
Capital outlay	70,300	438,000	-	(438,000)
Debt service	-	-	-	-
Total expenditures	<u>5,415,453</u>	<u>5,415,453</u>	<u>5,769,490</u>	<u>354,037</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(549,891)</u>	<u>(549,891)</u>	<u>(620,197)</u>	<u>(70,306)</u>
Other Financing Sources (Uses):				
Transfers in	549,891	549,891	549,891	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>549,891</u>	<u>549,891</u>	<u>549,891</u>	<u>-</u>
Net change in fund balance	-	-	(70,306)	(70,306)
Fund balance at October 1, 2002	<u>206,159</u>	<u>206,159</u>	<u>206,159</u>	-
Fund balance at September 30, 2003	<u>\$ 206,159</u>	<u>206,159</u>	<u>135,853</u>	<u>(70,306)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Community Development Block Grants Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	14,214,392	14,214,392	4,746,386	(9,468,006)
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	1,121	1,121	7,686	6,565
Interest and rents	-	-	-	-
Other	-	-	3,474	3,474
Total revenues	14,215,513	14,215,513	4,757,546	(9,457,967)
Expenditures:				
Current operations:				
Personnel	365,585	365,585	324,495	(41,090)
Fringe benefits	135,309	135,309	119,418	(15,891)
Pension	34,072	34,072	35,532	1,460
Materials and supplies	27,159	17,828	11,517	(6,311)
Contractual services	362,231	362,231	331,085	(31,146)
Travel	14,500	21,500	16,393	(5,107)
Operating	4,715	6,287	3,718	(2,569)
Rentals	-	-	-	-
Other charges	13,520,230	13,520,230	4,156,861	(9,363,369)
Capital outlay	-	759	-	(759)
Debt service	-	-	-	-
Total expenditures	14,463,801	14,463,801	4,999,019	(9,464,782)
Excess (deficiency) of revenues over (under) expenditures	(248,288)	(248,288)	(241,473)	6,815
Other Financing Sources (Uses):				
Transfers in	248,288	248,288	248,841	553
Transfers out	-	-	-	-
Total other financing sources (uses)	248,288	248,288	248,841	(553)
Net change in fund balance	-	-	7,368	7,368
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	\$ -	-	7,368	7,368

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Drug Enforcement Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Over <u>(Under)</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	1,326,731	1,326,731	1,828,145	501,414
Interest and rents	-	-	-	-
Other	-	-	8,824	8,824
Total revenues	<u>1,326,731</u>	<u>1,326,731</u>	<u>1,836,969</u>	<u>510,238</u>
Expenditures:				
Current operations:				
Personnel	466,069	466,069	858,693	392,624
Fringe benefits	92,436	92,436	258,248	165,812
Pension	23,684	23,684	46,209	22,525
Materials and supplies	64,278	64,278	136,917	72,639
Contractual services	361,273	361,273	441,603	80,330
Travel	-	-	-	-
Operating	37,441	37,441	6,583	(30,858)
Rentals	69,150	69,150	65,349	(3,801)
Other charges	211,900	211,900	186,151	(25,749)
Capital outlay	500	500	-	(500)
Debt service	-	-	-	-
Total expenditures	<u>1,326,731</u>	<u>1,326,731</u>	<u>1,999,753</u>	<u>673,022</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(162,784)	(162,784)
Other Financing Sources (Uses):				
Transfers in	-	-	21,626	21,626
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>21,626</u>	<u>21,626</u>
Net change in fund balance	-	-	(141,158)	(141,158)
Fund balance at October 1, 2002	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at September 30, 2003	<u>\$ -</u>	<u>-</u>	<u>(141,158)</u>	<u>(141,158)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Nutrition Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	2,107,200	1,357,200	2,937,157	1,579,957
State grants and contracts	1,259,287	1,259,287	-	(1,259,287)
Local grants and contracts	-	5,000	-	(5,000)
Charges for services	1,188,200	1,188,200	578,013	(610,187)
Interest and rents	-	-	-	-
Other	108,000	108,000	91,075	(16,925)
Total revenues	4,662,687	3,917,687	3,606,245	(311,442)
Expenditures:				
Current operations:				
Personnel	1,841,700	1,770,794	1,849,430	78,636
Fringe benefits	562,902	535,827	534,807	(1,020)
Pension	135,816	129,293	133,016	3,723
Materials and supplies	1,684,600	1,777,286	1,846,016	68,730
Contractual services	824,017	815,200	866,492	51,292
Travel	126,800	146,554	145,294	(1,260)
Operating	32,200	25,881	30,444	4,563
Rentals	650,500	650,500	650,505	5
Other charges	741,000	1,000	20,470	19,470
Capital outlay	-	2,200	-	(2,200)
Debt service	-	-	-	-
Total expenditures	6,599,535	5,854,535	6,076,474	221,939
Excess (deficiency) of revenues over (under) expenditures	(1,936,848)	(1,936,848)	(2,470,229)	(533,381)
Other Financing Sources (Uses):				
Transfers in	1,936,848	1,936,848	2,141,848	205,000
Transfers out	-	-	-	-
Total other financing sources (uses)	1,936,848	1,936,848	2,141,848	205,000
Net change in fund balance	-	-	(328,381)	(328,381)
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	\$ -	-	(328,381)	(328,381)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Veteran's Trust Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Over <u>(Under)</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	450,000	450,000	374,988	(75,012)
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest and rents	-	-	541	541
Other	-	-	-	-
Total revenues	450,000	450,000	375,529	(74,471)
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	450,000	450,000	365,413	(84,587)
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	-	-	-	-
Other charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	450,000	450,000	365,413	(84,587)
Excess (deficiency) of revenues over (under) expenditures	-	-	10,116	10,116
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	10,116	10,116
Fund balance at October 1, 2002	26,892	26,892	26,892	-
Fund balance at September 30, 2003	<u>\$ 26,892</u>	<u>26,892</u>	<u>37,008</u>	<u>10,116</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 JEDD - 21st Century Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	11,249,165	11,218,495	2,008,114	(9,210,381)
State grants and contracts	1,211,681	1,242,714	223,161	(1,019,553)
Local grants and contracts	25,000	25,000	10,570	(14,430)
Charges for services	1,627,649	2,077,649	837,470	(1,240,179)
Interest and rents	25,000	25,000	71,762	46,762
Other	1,129,000	1,689,973	1,133,515	(556,458)
Total revenues	15,267,495	16,278,831	4,284,592	(11,994,239)
Expenditures:				
Current operations:				
Personnel	2,126,364	2,017,476	2,091,689	74,213
Fringe benefits	782,836	742,732	720,240	(22,492)
Pension	244,822	223,936	230,209	6,273
Materials and supplies	185,049	204,049	176,924	(27,125)
Contractual services	3,164,190	3,220,405	4,849,783	1,629,378
Travel	116,700	118,521	103,368	(15,153)
Operating	90,255	86,660	50,399	(36,261)
Rentals	400	400	-	(400)
Other charges	10,594,500	10,591,500	938,025	(9,653,475)
Capital outlay	36,583	31,583	-	(31,583)
Debt service	909,500	909,500	814,402	(95,098)
Total expenditures	18,251,199	18,146,762	9,975,039	(8,171,723)
Excess (deficiency) of revenues over (under) expenditures	(2,983,704)	(1,867,931)	(5,690,447)	(3,822,516)
Other Financing Sources (Uses):				
Transfers in	2,983,704	1,867,931	1,867,936	5
Transfers out	-	-	-	-
Total other financing sources (uses)	2,983,704	1,867,931	1,867,936	5
Net change in fund balance	-	-	(3,822,511)	(3,822,511)
Fund balance at October 1, 2002	3,536,143	3,536,143	3,536,143	-
Fund balance at September 30, 2003	<u>\$ 3,536,143</u>	<u>3,536,143</u>	<u>(286,368)</u>	<u>(3,822,511)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Community Corrections Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	1,944,784	2,884,344	3,424,385	540,041
State grants and contracts	7,678,454	8,056,264	5,837,216	(2,219,048)
Local grants and contracts	-	-	21,249	21,249
Charges for services	1,778,794	1,724,950	1,349,714	(375,236)
Interest and rents	302,000	302,000	302,000	-
Other	-	-	48,494	48,494
Total revenues	11,704,032	12,967,558	10,983,058	(1,984,500)
Expenditures:				
Current operations:				
Personnel	1,741,704	1,885,548	1,528,519	(357,029)
Fringe benefits	627,123	661,660	506,071	(155,589)
Pension	156,979	165,824	126,172	(39,652)
Materials and supplies	197,292	243,543	127,652	(115,891)
Contractual services	8,645,280	9,887,160	8,980,029	(907,131)
Travel	28,200	28,200	17,209	(10,991)
Operating	23,066	34,035	27,435	(6,600)
Rentals	337,700	339,900	366,272	26,372
Other charges	-	-	500	500
Capital outlay	568,000	343,000	158,373	(184,627)
Debt service	-	-	-	-
Total expenditures	12,325,344	13,588,870	11,838,232	(1,750,638)
Excess (deficiency) of revenues over (under) expenditures	(621,312)	(621,312)	(855,174)	(233,862)
Other Financing Sources (Uses):				
Transfers in	621,312	621,312	649,286	27,974
Transfers out	-	-	-	-
Total other financing sources (uses)	621,312	621,312	649,286	27,974
Net change in fund balance	-	-	(205,888)	(205,888)
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2002	\$ -	-	(205,888)	(205,888)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Victim Witness Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	596,000	669,000	669,000	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	24	24
Interest and rents	-	-	-	-
Other	-	-	7,871	7,871
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	596,000	669,000	676,895	7,895
Expenditures:				
Current operations:				
Personnel	536,900	593,589	603,085	9,496
Fringe benefits	193,466	206,204	213,236	7,032
Pension	51,968	54,579	54,414	(165)
Materials and supplies	8,000	8,000	4,992	(3,008)
Contractual services	64,344	64,344	66,089	1,745
Travel	4,400	5,207	7,883	2,676
Operating	2,822	2,977	3,091	114
Rentals	-	-	-	-
Other charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	861,900	934,900	952,790	17,890
Excess (deficiency) of revenues over (under) expenditures	(265,900)	(265,900)	(275,895)	(9,995)
Other Financing Sources (Uses):				
Transfers in	265,900	265,900	286,292	20,392
Transfers out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	265,900	265,900	286,292	20,392
Net change in fund balance	-	-	10,397	10,397
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	<u>\$ -</u>	<u>-</u>	<u>10,397</u>	<u>10,397</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Soldiers' Relief Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 1,075,500	1,075,500	1,556,961	481,461
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest and rents	-	-	-	-
Other	-	-	2,180	2,180
Total revenues	1,075,500	1,075,500	1,559,141	483,641
Expenditures:				
Current operations:				
Personnel	205,000	205,000	199,236	(5,764)
Fringe benefits	75,700	75,700	70,644	(5,056)
Pension	18,949	18,949	20,289	1,340
Materials and supplies	6,600	6,600	3,351	(3,249)
Contractual services	708,451	708,451	700,410	(8,041)
Travel	10,000	10,000	4,657	(5,343)
Operating	4,800	4,800	1,827	(2,973)
Rentals	46,000	46,000	22,114	(23,886)
Other charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,075,500	1,075,500	1,022,528	(52,972)
Excess (deficiency) of revenues over (under) expenditures	-	-	536,613	536,613
Other Financing Sources (Uses):				
Transfers in	-	-	278	278
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	278	278
Net change in fund balance	-	-	536,891	536,891
Fund balance at October 1, 2002	(239,036)	(239,036)	(239,036)	-
Fund balance at September 30, 2003	\$ (239,036)	(239,036)	297,855	536,891

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Youth Services Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 3,673,000	3,673,000	3,971,133	298,133
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	30,853	30,853
Interest and rents	-	-	68,949	68,949
Other	-	-	-	-
Total revenues	3,673,000	3,673,000	4,070,935	397,935
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	876,576	892,576	723,594	(168,982)
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	-	-	-	-
Other charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	876,576	892,576	723,594	(168,982)
Excess (deficiency) of revenues over (under) expenditures	2,796,424	2,780,424	3,347,341	566,917
Other Financing Sources (Uses):				
Transfers in	200,000	200,000	200,000	-
Transfers out	(2,996,424)	(2,980,424)	(2,980,424)	-
Total other financing sources (uses)	(2,796,424)	(2,780,424)	(2,780,424)	-
Net change in fund balance	-	-	566,917	566,917
Fund balance at October 1, 2002	340,231	340,231	340,231	-
Fund balance at September 30, 2003	\$ 340,231	340,231	907,148	566,917

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Building Authority Fund
 For the year ended September 30, 2003

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest and rents	-	10,000	8,140	(1,860)
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	-	10,000	8,140	(1,860)
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	-	15,000	19,476	4,476
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	-	-	-	-
Other charges	-	790,000	-	(790,000)
Capital outlay	-	-	-	-
Debt service	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	-	805,000	19,476	(785,524)
Excess (deficiency) of revenues over (under) expenditures	-	(795,000)	(11,336)	783,664
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(795,000)	(11,336)	783,664
Fund balance at October 1, 2002	16,790	16,790	16,790	-
Fund balance at September 30, 2003	<u>\$ 16,790</u>	<u>(778,210)</u>	<u>5,454</u>	<u>783,664</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Stadium and Land Development Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 6,592,000	6,592,000	6,241,539	(350,461)
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest and rents	129,800	129,800	1,189	(128,611)
Other	-	-	-	-
Total revenues	6,721,800	6,721,800	6,242,728	(479,072)
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	129,800	129,800	74,854	(54,946)
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	6,592,000	6,592,000	6,177,171	(414,829)
Other charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	6,721,800	6,721,800	6,252,025	(469,775)
Excess (deficiency) of revenues over (under) expenditures	-	-	(9,297)	(9,297)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	(9,297)	(9,297)
Fund balance at October 1, 2002	9,297	9,297	9,297	-
Fund balance at September 30, 2003	\$ 9,297	9,297	-	(9,297)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Budget Stabilization Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest and rents	-	-	-	-
Other	12,765,887	12,765,887	-	(12,765,887)
Total revenues	12,765,887	12,765,887	-	(12,765,887)
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	-	-	-	-
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	-	-	-	-
Other charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	12,765,887	12,765,887	-	(12,765,887)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(12,765,887)	(12,765,887)	(12,765,887)	-
Total other financing sources (uses)	(12,765,887)	(12,765,887)	(12,765,887)	-
Net change in fund balance	-	-	(12,765,887)	(12,765,887)
Fund balance at October 1, 2002	17,937,400	17,937,400	17,937,400	-
Fund balance at September 30, 2003	\$ 17,937,400	17,937,400	5,171,513	(12,765,887)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Environmental Programs Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	810,000	810,000	191,456	(618,544)
Local grants and contracts	580,000	580,000	133,230	(446,770)
Charges for services	1,701,000	1,701,000	2,104,115	403,115
Interest and rents	90,000	90,000	8,454	(81,546)
Other	-	438,001	9,578	(428,423)
Total revenues	3,181,000	3,619,001	2,446,833	(1,172,168)
Expenditures:				
Current operations:				
Personnel	787,548	787,548	687,086	(100,462)
Fringe benefits	322,413	322,413	253,601	(68,812)
Pension	70,865	70,865	68,766	(2,099)
Materials and supplies	56,500	54,000	15,457	(38,543)
Contractual services	2,207,208	2,207,208	940,475	(1,266,733)
Travel	85,000	85,000	59,647	(25,353)
Operating	16,217	26,217	23,636	(2,581)
Rentals	64,750	54,750	51,600	(3,150)
Other charges	1,000	1,000	1,164	164
Capital outlay	7,500	10,000	-	(10,000)
Debt service	-	-	-	-
Total expenditures	3,619,001	3,619,001	2,101,432	(1,517,569)
Excess (deficiency) of revenues over (under) expenditures	(438,001)	-	345,401	345,401
Other Financing Sources (Uses):				
Transfers in	438,001	-	1,337	1,337
Transfers out	-	-	-	-
Total other financing sources (uses)	438,001	-	1,337	1,337
Net change in fund balance	-	-	346,738	346,738
Fund balance at October 1, 2002	282,535	282,535	282,535	-
Fund balance at September 30, 2003	<u>\$ 282,535</u>	<u>282,535</u>	<u>629,273</u>	<u>346,738</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Nuisance Abatement Fund
 For the year ended September 30, 2003

	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	2,803,000	2,803,000	2,319,010	(483,990)
Interest and rents	-	-	-	-
Other	-	-	20,106	20,106
Total revenues	2,803,000	2,803,000	2,339,116	(463,884)
Expenditures:				
Current operations:				
Personnel	1,782,723	1,689,830	1,404,833	(284,997)
Fringe benefits	592,670	585,563	465,240	(120,323)
Pension	143,863	143,863	119,532	(24,331)
Materials and supplies	108,595	108,595	126,530	17,935
Contractual services	151,688	251,688	446,761	195,073
Travel	15,000	15,000	16,743	1,743
Operating	8,461	8,461	6,711	(1,750)
Rentals	-	-	-	-
Other charges	-	-	250	250
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,803,000	2,803,000	2,586,600	(216,400)
Excess (deficiency) of revenues over (under) expenditures	-	-	(247,484)	(247,484)
Other Financing Sources (Uses):				
Transfers in	-	-	11,605	11,605
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	11,605	11,605
Net change in fund balance	-	-	(235,879)	(235,879)
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	\$ -	-	(235,879)	(235,879)

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Children and Family Services Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Over Under <u>(Under)</u>
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	20,749,682	23,002,058	21,592,953	(1,409,105)
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	8,574	8,574
Interest and rents	-	-	19,333	19,333
Other	-	-	6,049	6,049
Total revenues	20,749,682	23,002,058	21,626,909	(1,375,149)
Expenditures:				
Current operations:				
Personnel	557,695	557,695	428,710	(128,985)
Fringe benefits	205,632	205,632	155,163	(50,469)
Pension	54,700	54,700	35,188	(19,512)
Materials and supplies	29,700	34,622	20,283	(14,339)
Contractual services	19,855,248	21,971,807	20,915,144	(1,056,663)
Travel	14,200	14,200	8,314	(5,886)
Operating	3,600	3,600	2,680	(920)
Rentals	8,600	8,600	-	(8,600)
Other charges	20,307	126,487	51,387	(75,100)
Capital outlay	-	24,715	-	(24,715)
Debt service	-	-	-	-
Total expenditures	20,749,682	23,002,058	21,616,869	(1,385,189)
Excess (deficiency) of revenues over (under) expenditures	-	-	10,040	10,040
Other Financing Sources (Uses):				
Transfers in	-	-	733	733
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	733	733
Net change in fund balance	-	-	10,773	10,773
Fund balance at October 1, 2002	-	-	-	-
Fund balance at September 30, 2003	\$ -	-	10,773	10,773

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-Major Governmental Funds
 Pinnacle Aeropark Fund
 For the year ended September 30, 2003

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues:				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	1,355,531	1,355,531	342,454	(1,013,077)
Interest and rents	-	-	-	-
Other	-	3,441,969	-	(3,441,969)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,355,531	4,797,500	342,454	(4,455,046)
Expenditures:				
Current operations:				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Pension	-	-	-	-
Materials and supplies	-	-	-	-
Contractual services	671,400	671,400	426,171	(245,229)
Travel	-	-	-	-
Operating	-	-	-	-
Rentals	2,717,500	2,717,500	2,568,235	(149,265)
Other charges	-	-	-	-
Capital outlay	1,408,600	1,408,600	-	(1,408,600)
Debt service	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	4,797,500	4,797,500	2,994,406	(1,803,094)
Excess (deficiency) of revenues over (under) expenditures	(3,441,969)	-	(2,651,952)	(2,651,952)
Other Financing Sources (Uses):				
Transfers in	3,441,969	-	-	-
Transfers out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	3,441,969	-	-	-
Net change in fund balance	-	-	(2,651,952)	(2,651,952)
Fund balance at October 1, 2002	3,637,831	3,637,831	3,637,831	-
Fund balance at September 30, 2003	<u>\$ 3,637,831</u>	<u>3,637,831</u>	<u>985,879</u>	<u>(2,651,952)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-major Governmental Funds
 Debt Service Funds
 For the year ended September 30, 2003

	General Debt Service			
	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 15,998,563	15,998,563	15,998,563	-
Interest	-	-	564,924	564,924
Building rents	-	-	-	-
Total revenues	15,998,563	15,998,563	16,563,487	564,924
Expenditures:				
Contractual services	2,050,000	2,050,000	-	(2,050,000)
Other charges	-	-	5,317,362	5,317,362
Debt service	16,798,563	16,798,563	16,004,663	(793,900)
Total expenditures	18,848,563	18,848,563	21,322,025	2,473,462
Excess (deficiency) of revenues over (under) expenditures	(2,850,000)	(2,850,000)	(4,758,538)	(1,908,538)
Other Financing Sources (Uses):				
Transfers in	2,850,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	2,850,000	-	-	-
Net change in fund balance	-	(2,850,000)	(4,758,538)	(1,908,538)
Fund balance at October 1, 2002	33,821,709	33,821,709	33,821,709	-
Fund balance at September 30, 2003	<u>\$ 33,821,709</u>	<u>30,971,709</u>	<u>29,063,171</u>	<u>(1,908,538)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
 Budgetary Comparison Schedule
 Non-major Governmental Funds
 Debt Service Funds
 For the year ended September 30, 2003

Roads				Wayne County Building Authority			
Original Budget	Final Amended Budget	Actual	Variance Over (Under)	Original Budget	Final Amended Budget	Actual	Variance Over (Under)
-	-	-	-	-	-	-	-
-	-	151	151	-	-	657,594	657,594
-	-	-	-	13,879,112	13,879,112	13,879,112	-
-	-	151	151	13,879,112	13,879,112	14,536,706	657,594
-	-	-	-	-	-	-	-
5,920,543	5,920,543	5,920,543	-	13,879,112	13,879,112	13,888,613	9,501
5,920,543	5,920,543	5,920,543	-	13,879,112	13,879,112	13,888,613	9,501
(5,920,543)	(5,920,543)	(5,920,392)	151	-	-	648,093	648,093
5,920,543	5,920,543	5,920,543	-	-	-	-	-
-	-	-	-	-	-	-	-
5,920,543	5,920,543	5,920,543	-	-	-	-	-
-	-	151	151	-	-	648,093	648,093
11,391	11,391	11,391	-	4,824,888	4,824,888	4,824,888	-
11,391	11,391	11,542	151	4,824,888	4,824,888	5,472,981	648,093

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, and to other governmental units, on a cost-reimbursement basis.

Central Services – This fund is used to distribute the operating costs of the departments of Management and Budget, Technology and Personnel/Human Resources, and the Building and Grounds Maintenance Division of the Department of Public Services.

Department of Environment – This fund is used to distribute costs to the various sewage districts, drains, and other Department of Environment activities.

Long-Term Disability – This fund is used to accumulate and disburse monies related to long-term disability claims.

General Health – This fund is used to accumulate and disburse monies related to employee health benefits.

Worker's Compensation – This fund is used to accumulate and disburse monies related to worker's compensation claims.

General Liability – This fund is used to accumulate and disburse monies related to property insurance costs.

Equipment Lease Financing – This fund is used to account for the costs of financing acquisitions of real property, machinery and equipment. The fund recovers costs by billing user departments.

Building and Grounds Maintenance – This fund is used to account for the maintenance of all County General Fund buildings.

CHARTER COUNTY OF WAYNE, MICHIGAN
Internal Service Funds
Combining Statement of Net Assets
As of September 30, 2003

	Central Services	Department of Environment	Long-Term Disability	General Health
<u>Assets</u>				
Current Assets:				
Equity in pooled cash and investments	\$ -	729,291	4,972,955	1,968,287
Due from other funds	228,991	252,078	57,745	2,939,748
Due from component units	912,640	48,109	39,890	1,905,128
Receivables:				
Delinquent property taxes, net	-	-	-	-
Accounts	883,838	-	2,930	165,760
Due from other governmental units	14,014	3,905	-	-
Total receivables	897,852	3,905	2,930	165,760
Prepayments and deposits	-	-	-	-
Total current assets	2,039,483	1,033,383	5,073,520	6,978,923
Capital assets				
Land	-	23,678	-	-
Land improvements	-	199,672	-	-
Buildings and improvements	-	500,000	-	-
Equipment	39,569,364	2,453,161	-	-
Construction in progress	-	-	-	-
Total	39,569,364	3,176,511	-	-
Less accumulated depreciation	(26,801,240)	(2,612,131)	-	-
Total capital assets, net of accumulated depreciation	12,768,124	564,380	-	-
Other Assets:				
Due from other funds	29,888	138,153	-	6,100,000
Advances to other funds	-	-	-	-
Long-term receivables	-	-	-	-
Total assets	\$ 14,837,495	1,735,916	5,073,520	13,078,923
<u>Liabilities and Fund Equity</u>				
Current liabilities:				
Accounts and contracts payable	\$ 4,228,338	351,746	4,250	1,700,451
Accrued wages and benefits	607,592	197,199	-	3,635
Due to other funds	3,170,023	86,814	-	-
Due to fiduciary funds	46,010	16,691	-	-
Due to component units	177,000	-	-	-
Notes payable	-	-	-	-
Current portion of long-term debt	-	-	-	-
Other liabilities	-	618,089	331,086	4,354,775
Total current liabilities	8,228,963	1,270,539	335,336	6,058,861
Non-Current liabilities:				
Due to other funds	-	-	-	-
Other liabilities	-	54,123	-	-
Advances from other funds	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	8,228,963	1,324,662	335,336	6,058,861
Net assets:				
Invested in capital assets, net of related debt	12,768,124	564,380	-	-
Restricted for bond programs, debt service and delinquent tax administration	-	-	-	-
Unrestricted	(6,159,592)	(153,126)	4,738,184	7,020,062
Total net assets	6,608,532	411,254	4,738,184	7,020,062
Total liabilities and net assets	\$ 14,837,495	1,735,916	5,073,520	13,078,923

<u>Worker's Compensation</u>	<u>General Liability</u>	<u>Equipment Lease Financing</u>	<u>Building and Grounds Maintenance</u>	<u>Totals</u>
12,251,060	1,399,946	-	-	\$ 21,321,539
6,716,457	60,945	-	86,710	10,342,674
72,908	100,998	-	734	3,080,407
-	-	-	-	-
-	80,976	-	278,157	1,411,661
-	-	-	-	17,919
-	80,976	-	278,157	1,429,580
91,000	86,602	-	-	177,602
19,131,425	1,729,467	-	365,601	36,351,802
-	-	751,073	-	774,751
-	-	3,496,729	-	3,696,401
-	-	5,031,878	32,396,388	37,928,266
-	-	-	1,951,071	43,973,596
-	-	-	-	-
-	-	9,279,680	34,347,459	86,373,014
-	-	(8,528,607)	(6,346,523)	(44,288,501)
-	-	751,073	28,000,936	42,084,513
-	-	-	225,150	6,493,191
4,090,406	-	-	-	4,090,406
-	-	50,184,658	24,922,961	75,107,619
23,221,831	1,729,467	50,935,731	53,514,648	\$ 164,127,530
160,310	21,267	1,348	2,820,590	\$ 9,288,300
118,933	-	-	312,710	1,240,069
4,500,000	-	-	6,272,699	14,029,536
-	-	-	24,666	87,367
-	-	-	106,563	283,563
-	-	-	-	-
-	-	146,000	1,413,242	1,559,242
7,280,933	75,000	1,984,870	-	14,644,753
12,060,176	96,267	2,132,218	10,950,470	41,132,830
6,100,000	-	-	-	6,100,000
-	-	-	24,922,961	24,977,084
-	-	45,773,533	-	45,773,533
-	-	320,000	15,381,635	15,701,635
18,160,176	96,267	48,225,751	51,255,066	133,685,082
-	-	751,073	28,000,936	42,084,513
-	-	-	-	-
5,061,654	1,633,200	1,958,907	(25,741,354)	(11,642,065)
5,061,654	1,633,200	2,709,980	2,259,582	30,442,448
23,221,831	1,729,467	50,935,731	53,514,648	\$ 164,127,530

CHARTER COUNTY OF WAYNE, MICHIGAN
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
For the year ended September 30, 2003

	<u>Central Services</u>	<u>Department of Environment</u>	<u>Long-Term Disability</u>	<u>General Health</u>
Operating revenues:				
Charges for services	\$ 58,486,412	11,953,361	1,600,681	82,810,289
Rentals and expense recoveries	-	456,863	-	-
Other charges for services	<u>213,496</u>	<u>60,955</u>	-	-
Total operating revenues	58,699,908	12,471,179	1,600,681	82,810,289
Operating expenses:				
Personnel	14,127,888	4,844,625	-	3,635
Fringe benefits	4,997,172	1,693,022	-	-
Pension	1,336,659	459,695	-	-
Materials and supplies	507,933	176,838	-	-
Contractual services	24,193,455	4,666,158	7,120	630,612
Travel	293,431	63,962	-	-
Miscellaneous operating	6,551,719	111,992	1,019,624	87,915,552
Rentals	1,028,059	265,272	-	-
Other charges	67,424	2,825	-	-
Depreciation and amortization	<u>7,057,433</u>	<u>154,743</u>	-	-
Total operating expenses	60,161,173	12,439,132	1,026,744	88,549,799
Operating income (loss)	(1,461,265)	32,047	573,937	(5,739,510)
Non-operating revenues (expenses):				
Investment earnings (loss)	-	-	-	-
Interest expense	-	-	-	-
Federal grants	<u>25,594</u>	<u>9,832</u>	-	-
Total non-operating revenues (expenses)	25,594	9,832	-	-
Income (loss) before capital contributions and transfers	(1,435,671)	41,879	573,937	(5,739,510)
Capital contributions	660,530		-	-
Transfers in	29,888	138,153		6,100,000
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	(745,253)	180,032	573,937	360,490
Net assets at October 1, 2002	<u>7,353,785</u>	<u>231,222</u>	<u>4,164,247</u>	<u>6,659,572</u>
Net assets at September 30, 2003	<u>\$ 6,608,532</u>	<u>411,254</u>	<u>4,738,184</u>	<u>7,020,062</u>

<u>Worker's Compensation</u>	<u>General Liability</u>	<u>Equipment Lease Financing</u>	<u>Building and Grounds Maintenance</u>	<u>Totals</u>
2,166,957	2,423,717	-	28,303,446	\$ 187,744,863
-	-	2,464,156	1,500,750	4,421,769
-	-	-	86,710	361,161
<u>2,166,957</u>	<u>2,423,717</u>	<u>2,464,156</u>	<u>29,890,906</u>	<u>192,527,793</u>
-	-	-	7,519,426	26,495,574
-	-	-	2,654,535	9,344,729
-	-	-	690,670	2,487,024
-	-	-	904,225	1,588,996
380,284	104,094	9,104	1,920,347	31,911,174
-	-	-	77,580	434,973
1,042,824	1,766,362	-	8,894,274	107,302,347
-	-	-	3,516,901	4,810,232
-	-	-	10,764	81,013
-	-	-	1,064,510	8,276,686
<u>1,423,108</u>	<u>1,870,456</u>	<u>9,104</u>	<u>27,253,232</u>	<u>192,732,748</u>
743,849	553,261	2,455,052	2,637,674	(204,955)
-	-	(664,114)	711,812	47,698
-	-	(35,010)	(656,751)	(691,761)
-	-	-	-	35,426
-	-	<u>(699,124)</u>	<u>55,061</u>	<u>(608,637)</u>
743,849	553,261	1,755,928	2,692,735	(813,592)
-	-	-	-	660,530
(10,600,000)	-	-	225,150	6,493,191
-	-	-	-	(10,600,000)
(9,856,151)	553,261	1,755,928	2,917,885	(4,259,871)
<u>14,917,805</u>	<u>1,079,939</u>	<u>954,052</u>	<u>(658,303)</u>	<u>34,702,319</u>
<u>5,061,654</u>	<u>1,633,200</u>	<u>2,709,980</u>	<u>2,259,582</u>	<u>\$ 30,442,448</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
Combining Statement of Cash Flows
Internal Service Funds
For the year ended September 30, 2003

	Central Services	Department of Environment	Long-term Disability
Cash flows from operating activities:			
Receipts for interfund services provided	57,802,056	12,544,625	1,597,751
Receipts/(payments) from interfund loans	(4,469,835)	(463,459)	(6,450)
Payments to employees and payments for benefits	(20,483,416)	(7,015,946)	(57,835)
Payments to suppliers	(31,227,638)	(5,118,255)	(1,022,101)
Receipts/(payments) from component units	(735,640)	(31,418)	(22,140)
Other operating expenses	-	-	(7,120)
Net cash provided / (used) by operating activities	885,527	(84,453)	482,105
Cash flows from noncapital financing activities:			
Long term receivable	-	-	-
Advances to other funds	-	-	4,000,000
Operating transfers to other funds	-	-	-
Net cash provided / (used) by noncapital financing activities	-	-	4,000,000
Cash flows from capital and related financing activities:			
Repayment of long-term debt	-	-	-
Disposal of capital assets	-	-	-
Capital contributions	660,530	-	-
Federal grants	25,594	9,832	-
Acquisition of capital assets	(1,571,651)	(198,942)	-
Interest paid	-	-	-
Net cash provided / (used) by capital and related financing activities	(885,527)	(189,110)	-
Cash flows from investing activities:			
Interest income	-	-	-
Net cash provided by investing activities	-	-	-
Net increase (decrease) in cash and cash equivalents	-	(273,563)	4,482,105
Cash and cash equivalents at October 1, 2002	-	1,002,854	490,850
Cash and cash equivalents at September 30, 2003	-	729,291	4,972,955
Reconciliation of operating income (loss) to net cash provided / (used) by operating activities:			
Operating income (loss)	(1,461,265)	32,047	573,937
Adjustments to reconcile operating income (loss) to net cash from operations:			
Depreciation and amortization	7,057,433	154,743	-
(Increases) decreases in current assets:			
Accounts receivable	(883,838)	58,828	(2,930)
Due from other County funds	5,650,183	(55,219)	(6,450)
Due from other governmental units	(912,640)	(48,109)	(22,140)
Due from component units	(14,014)	14,618	-
Increases (decreases) in current liabilities:			
Accounts payable	1,414,383	257,457	(2,477)
Due to other County funds	(10,166,028)	(408,240)	-
Due to component units	177,000	-	-
Due to fiduciary funds	46,010	16,691	-
Accrued wages and benefits	(21,697)	(18,603)	(57,835)
Other accrued liabilities	-	(88,666)	-
Other liabilities	-	-	-
Net cash provided / (used) by operating activities	885,527	(84,453)	482,105
Cash and investments at September 30, 2003 consists of the following:			
Equity in pooled cash and investments	\$ -	729,291	4,972,955
Restricted assets:			
Equity in pooled cash and investments	-	-	-
Other cash and investments	-	-	-
Total cash and investments	\$ -	729,291	4,972,955

<u>General Health</u>	<u>Workers' Compensation</u>	<u>General Liability</u>	<u>Equipment Lease Financing</u>	<u>Building and Grounds Maintenance</u>	<u>Totals</u>
82,644,529	2,166,957	2,342,741	2,464,156	29,612,749	\$ 191,175,564
(1,940)	(6,643,360)	(6,893)	(4,357,231)	(3,804,542)	(19,753,710)
	-	-	-	(10,851,883)	(38,409,080)
(86,735,760)	(930,096)	(1,905,663)	(9,106)	(13,987,060)	(140,935,679)
(1,034,840)	(54,732)	(49,218)	-	105,829	(1,822,159)
(424,930)	(2,524,954)	(104,094)	-	-	(3,061,098)
(5,552,941)	(7,986,185)	276,873	(1,902,181)	1,075,093	(12,806,162)
-	-	-	2,738,305	(1,163,925)	1,574,380
7,000,000	19,909,595	1,000,000	-	-	31,909,595
-	-	-	-	-	-
7,000,000	19,909,595	1,000,000	2,738,305	(1,163,925)	33,483,975
-	-	-	(137,000)	(1,505,103)	(1,642,103)
-	-	-	-	1,573,968	1,573,968
-	-	-	-	-	660,530
-	-	-	-	-	35,426
-	-	-	-	(35,094)	(1,805,687)
-	-	-	(35,010)	(656,751)	(691,761)
-	-	-	(172,010)	(622,980)	(1,869,627)
-	-	-	(664,114)	711,812	47,698
-	-	-	(664,114)	711,812	47,698
1,447,059	11,923,410	1,276,873	-	-	18,855,884
521,228	327,650	123,073	-	-	2,465,655
1,968,287	12,251,060	1,399,946	-	-	\$ 21,321,539
(5,739,510)	743,849	553,261	2,455,052	2,637,674	\$ (204,955)
-	-	-	-	1,064,510	8,276,686
(165,760)	-	(80,976)	-	(278,157)	(1,352,833)
(1,940)	(6,643,360)	(6,893)	-	(86,710)	(1,150,389)
-	-	-	-	-	(982,889)
(1,034,840)	(54,732)	(49,218)	-	(734)	(1,138,920)
1,179,792	112,728	(139,301)	-	325,740	3,148,322
-	-	-	-	(3,742,498)	(14,316,766)
-	-	-	-	24,666	201,666
-	-	-	-	106,563	169,264
3,635	-	-	-	12,748	(81,752)
205,682	(2,144,670)	-	-	-	(2,027,654)
-	-	-	(4,357,233)	1,011,291	(3,345,942)
(5,552,941)	(7,986,185)	276,873	(1,902,181)	1,075,093	\$ (12,806,162)
1,968,287	12,251,060	1,399,946	-	-	\$ 21,321,539
-	-	-	-	-	-
-	-	-	-	-	-
1,968,287	12,251,060	1,399,946	-	-	\$ 21,321,539

NON-MAJOR ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or where periodic determination of net income is appropriate for accountability purposes.

Northeast Sewage Disposal Systems – This fund records the fiscal activities associated with operation and maintenance of the sewage treatment facilities. Costs are recovered through development of usage rates which are billed to the local communities served.

Jail Commissary – This fund is used to account for the revenues and expenditures associated with the operation of the commissary at the County's jails.

Parking Lots – This fund is used to account for activities related to County employee subsidized parking.

Wetlands Mitigation – This fund is used to account for the marketing of environmental credits earned by the conversion of County owned land.

CHARTER COUNTY OF WAYNE, MICHIGAN

Non-major Enterprise Funds
Combining Statement of Net Assets
As of September 30, 2003

<u>Assets</u>	<u>Northeast</u>	<u>Jail Commissary</u>	<u>Parking Lots</u>	<u>Wetlands Mitigation</u>	<u>Total Non-major Enterprise Funds</u>
Current assets:					
Unrestricted current assets:					
Equity in pooled cash and investments	\$ 1,595,234	671,583	-	-	\$ 2,266,817
Receivables:					
Accounts receivable, net	1,642,842	96,655	-	55,441	1,794,938
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Due from other governmental units, net	5,136,557	-	-	-	5,136,557
Supplies inventory, at cost	-	44,396	-	-	44,396
Total unrestricted current assets	8,374,633	812,634	-	55,441	9,242,708
Restricted current assets:					
Equity in pooled cash and investments	1,503,644	-	-	-	1,503,644
Total current assets	9,878,277	812,634	-	55,441	10,746,352
Non-current assets:					
Restricted assets - bond principal due from municipalities	5,377,821	-	-	-	5,377,821
Capital assets:					
Land	11,040	-	1,001,605	-	1,012,645
Land improvements	-	-	-	-	-
Buildings and improvements	9,960,575	-	-	-	9,960,575
Equipment	-	193,376	-	-	193,376
Infrastructure	1,052,873	-	-	-	1,052,873
Construction in progress	-	-	-	155,467	155,467
Less accumulated depreciation	(4,947,677)	(52,343)	-	-	(5,000,020)
Total capital assets, net of accumulated depreciation	6,076,811	141,033	1,001,605	155,467	7,374,916
Other assets	990	-	-	-	990
Total non-current assets	11,455,622	141,033	1,001,605	155,467	12,753,727
Total assets	\$ 21,333,899	\$ 953,667	\$ 1,001,605	\$ 210,908	\$ 23,500,079
<u>Liabilities and Net Assets</u>					
Current liabilities:					
Payable from unrestricted current assets:					
Accounts and contracts payable	\$ 3,361,800	5,889	-	2,501	\$ 3,370,190
Due to other funds	-	-	688,633	206,543	895,176
Other liabilities	-	194,947	-	-	194,947
Total current liabilities payable from unrestricted current assets	3,361,800	200,836	688,633	209,044	4,460,313
Payable from restricted current assets:					
Accounts payable	156,574	-	-	-	156,574
Current portion of long-term obligations	425,711	-	-	-	425,711
Total current liabilities payable from restricted current assets	582,285	-	-	-	582,285
Total current liabilities	3,944,085	200,836	688,633	209,044	5,042,598
Long-term obligations - bonds payable from restricted assets	4,952,110	-	-	-	4,952,110
Total liabilities	8,896,195	200,836	688,633	209,044	9,994,708
Net Assets:					
Invested in capital assets, net of related debt	698,989	-	-	-	698,989
Restricted for bond programs	34,603	-	-	-	34,603
Unrestricted	11,704,112	752,831	312,972	1,864	12,771,779
Total net assets	12,437,704	752,831	312,972	1,864	13,505,371
Total liabilities and net assets	\$ 21,333,899	\$ 953,667	\$ 1,001,605	\$ 210,908	\$ 23,500,079

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For the year ended September 30, 2003

	<u>Northeast</u>	<u>Jail Commissary</u>	<u>Parking Lots</u>	<u>Wetlands Mitigation</u>	<u>Total Non-major Enterprise Funds</u>
Operating revenues:					
Sewage disposal charges	\$ 14,583,708	-	-	-	\$ 14,583,708
Rentals and expense recoveries	-	-	-	-	-
Other charges for services	-	1,387,085	482,715	6,579	1,876,379
Total operating revenues	14,583,708	1,387,085	482,715	6,579	16,460,087
Operating expenses:					
Materials and supplies	12,837	751,036	-	-	763,873
Contractual services	13,735,475	504,934	183,047	15,597	14,439,053
Operating	532,932	227,816	5,589	-	766,337
Depreciation and amortization	331,475	35,502	-	-	366,977
Total operating expenses	14,612,719	1,519,288	188,636	15,597	16,336,240
Operating income (loss)	(29,011)	(132,203)	294,079	(9,018)	123,847
Non-operating revenues (expenses)					
Interest income	50,625	9,001	-	-	59,626
Collections from participating local units	166,548	-	-	-	166,548
Interest expense	(167,537)	-	(15,490)	(2,446)	(185,473)
Federal grants	-	-	-	9,684	9,684
Total non-operating revenues (expenses)	49,636	9,001	(15,490)	7,238	50,385
Change in net assets	20,625	(123,202)	278,589	(1,780)	174,232
Net assets at October 1, 2002	12,417,079	876,033	34,383	3,644	13,331,139
Net assets at September 30, 2003	<u>\$ 12,437,704</u>	<u>752,831</u>	<u>\$ 312,972</u>	<u>\$ 1,864</u>	<u>\$ 13,505,371</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Enterprise Funds
Combining Statement of Cash Flows
For the year ended September 30, 2003

	Northeast	Jail Commissary	Parking Lots	Wetlands Mitigation	Total Non-major Enterprise Funds
Cash flows from operating activities:					
Receipts from customers	\$ 14,572,182	1,508,141	482,715	12,738	\$ 16,575,776
Payments to suppliers	(13,754,786)	(1,187,482)	(197,902)	(101,395)	(15,241,565)
Internal activity - payments from other funds	-	-	73,483	51,181	124,664
Internal activity - payments to other funds	-	-	(357,798)	30,238	(327,560)
Internal activity - payments from component units	-	-	14,992	-	14,992
Other operating expenses	-	(504,934)	-	-	(504,934)
Net cash provided (used) by operating activities	817,396	(184,275)	15,490	(7,238)	641,373
Cash flows from non-capital financing activities:					
Collections from participating local units	166,548	-	-	-	166,548
Federal grants	-	-	-	9,684	9,684
Net cash provided (used) by non-capital and related financing activities	166,548	-	-	9,684	176,232
Cash flows from capital and related financing activities:					
Repayment of long-term debt	(425,000)	-	-	-	(425,000)
Proceeds from issuance of long-term debt	-	-	-	-	-
Bond principal received from municipalities	410,711	-	-	-	410,711
Interest paid	(153,247)	-	(15,490)	(2,446)	(171,183)
Net cash provided (used) by capital and related financing activities	(167,536)	-	(15,490)	(2,446)	(185,472)
Cash flows from investing activities:					
Investment earnings (loss)	50,625	9,001	-	-	59,626
Net cash provided (used) by investing activities	50,625	9,001	-	-	59,626
Net increase (decrease) in cash and cash equivalents	867,033	(175,274)	-	-	691,759
Cash and cash equivalents at September 30, 2002	2,231,845	846,857	-	-	3,078,702
Cash and cash equivalents at September 30, 2003	<u>\$ 3,098,878</u>	<u>671,583</u>	<u>-</u>	<u>-</u>	<u>\$ 3,770,461</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ (29,011)	(132,203)	294,079	(9,018)	\$ 123,847
Adjustments to reconcile operating income (loss) to net cash used by operating activities:					
Depreciation and amortization	331,475	35,502	-	-	366,977
Amortization of bond issuance costs	4,283	-	-	-	4,283
(Increases) decreases in current assets:					
Accounts receivable	(55,663)	121,056	-	6,159	71,552
Due from other funds	-	-	73,483	51,181	124,664
Due from other governmental units	39,854	-	-	-	39,854
Due from other component units	-	-	14,992	-	14,992
Prepayments and deposits	-	(2,128)	-	-	(2,128)
Increases (decreases) in current liabilities:					
Accounts and contracts payable	526,458	(355,931)	(9,266)	(85,798)	75,463
Due to other funds	-	-	(357,798)	30,238	(327,560)
Other liabilities	-	149,429	-	-	149,429
Net cash provided (used) by operating activities	<u>\$ 817,396</u>	<u>(184,275)</u>	<u>15,490</u>	<u>(7,238)</u>	<u>\$ 641,373</u>
Cash and cash equivalents at September 30, 2003 consists of the following:					
Equity in pooled cash and cash equivalents	\$ 1,595,234	671,583	-	-	2,266,817
Restricted assets:					
Equity in pooled cash and cash equivalents	1,503,644	-	-	-	1,503,644
Total cash and investments	<u>\$ 3,098,878</u>	<u>671,583</u>	<u>-</u>	<u>-</u>	<u>\$ 3,770,461</u>

FIDUCIARY FUNDS

***Fiduciary Funds** are comprised of Pension (and Other Employee Benefit) Trust Funds and Agency Funds. Pension (and Other Employee Benefit) Trust Funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds.*

Pension (and Other Employee Benefit) Trust Funds

Employees – This fund accounts for the monies accumulated under the employee defined benefit pension plan.

Circuit Court Commissioners Bailiffs' Retirement System – This fund accounts for monies accumulated under the Circuit Court Bailiffs' retirement system.

Defined Contribution Plan – This fund accounts for monies accumulated under the employee defined contribution pension plan.

Agency Funds

Trust and Agency – This fund is used to account for miscellaneous trust and agency fund activity not specifically earmarked for another fund.

Undistributed Tax – This fund is used to account for current tax collections and their subsequent disbursement to other governmental units.

Library Penal Fines – This fund is used to account for monies received by District Courts from court fines and disbursed to public libraries.

Office of the County Clerk – This fund is used to account for monies received by the County Clerk including bonds and various fees. Disbursements include attorney fees, restitution payments, garnishments, and jury fees.

Retainages – This fund is used to account for monies retained from contractors involved with County projects. Disbursements are made to the contractor upon successful completion of the project.

Imprest Payroll – This fund is used to account for employee payroll withholdings and their subsequent disbursement.

Imprest Retirement Payroll – This fund is used to account for monthly benefits payments to retirees.

CHARTER COUNTY OF WAYNE, MICHIGAN
Combining Statement of Fiduciary Net Assets
Pension and (Other Employee Benefit) Trust Funds
For the year ended September 30, 2003

	Employees	Circuit Court Commissioners Bailiffs'	Defined Contribution Plan	Total Pension and (Other Employee Benefit) Trust Funds
<u>Assets</u>				
Equity in pooled cash and investments	\$ 4,481,475	441,308	138,540	\$ 5,061,323
Receivables:				
Accounts	21,596,171	-	424	21,596,595
Due from other funds	-	-	-	-
Accrued interest	4,304,223	23,858	-	4,328,081
Total receivables	25,900,394	23,858	424	25,924,676
Retirement investments:				
Money market pooled funds	115,550,659	1,383,732	75,286,049	192,220,440
U. S. government obligations	63,110,475	219,532	-	63,330,007
Registered investment companies	-	-	153,950,598	153,950,598
Municipal bonds	1,113,060	-	-	1,113,060
Corporate bonds	121,894,952	500,780	-	122,395,732
Common stock	365,628,348	1,795,176	7,920,478	375,344,002
Mortgages	57,268,139	-	-	57,268,139
Mortgage-backed pass-through certificates	151,481,180	-	-	151,481,180
Investments in partnerships	114,568,206	-	-	114,568,206
Foreign bonds	-	38,380	-	38,380
Participant loans receivable	-	-	22,117,354	22,117,354
Total retirement investments	990,615,019	3,937,600	259,274,479	1,253,827,098
Prepayments and deposits	75,296	-	-	75,296
Depreciable capital assets, net	309,551	-	-	309,551
Total assets	\$ 1,021,381,735	4,402,766	259,413,443	\$ 1,285,197,944
<u>Liabilities</u>				
Accounts and contracts payable	385,043	-	-	\$ 385,043
Due to other funds	24,910	-	-	24,910
Accrued wages and benefits	58,340	-	-	58,340
Due to broker for securities purchased	47,198,498	-	-	47,198,498
Total liabilities	\$ 47,666,791	-	-	\$ 47,666,791
<u>Net Assets</u>				
Net assets held in trust for pension benefits	\$ 973,714,944	4,402,766	259,413,443	\$ 1,237,531,153

CHARTER COUNTY OF WAYNE, MICHIGAN
Combining Statement of Changes in Fiduciary Net Assets
Pension (and Other Employee Benefit) Trust Funds
For the year ended September 30, 2003

	<u>Employees</u>	<u>Circuit Court Commissioners Bailiffs</u>	<u>Defined Contribution Plan</u>	<u>Total Pension and (Other Employee Benefits) Trust Funds</u>
<u>Additions</u>				
Investment income:				
Net appreciation to fair market value	\$ 73,885,556	413,624	28,665,174	\$ 102,964,354
Interest and dividends	32,620,833	100,755	4,516,709	37,238,297
Other investment income	1,160,105	5,328	175,396	1,340,829
Investment expenses	(2,918,766)	(10,150)	-	(2,928,916)
Net investment income	104,747,728	509,557	33,357,279	138,614,564
Retirement contributions:				
Employer	3,002,263	63,133	24,354,765	27,420,161
Employee	5,896,850	27,432	6,881,082	12,805,364
Total additions	113,646,841	600,122	64,593,126	178,840,089
<u>Deductions</u>				
Administrative expenses:				
Personnel	1,153,003	-	-	1,153,003
Fringe benefits	409,176	-	-	409,176
Pension	94,734	-	-	94,734
Materials and supplies	122,886	-	-	122,886
Contractual services	613,716	-	319,291	933,007
Travel	44,249	-	-	44,249
Rentals	240,151	-	-	240,151
Depreciation and amortization	76,569	-	-	76,569
Other charges	77,515	-	-	77,515
Total administrative expenses	2,831,999	-	319,291	3,151,290
Participant benefits				
Retirement benefits	105,099,802	124,043	15,311,091	120,534,936
Total deductions	107,931,801	124,043	15,630,382	123,686,226
Net increase to net assets held in trust for pension benefits	5,715,040	476,079	48,962,744	55,153,863
Net assets at October 1, 2002	967,999,904	3,926,687	210,450,699	1,182,377,290
Net assets at September 30, 2003	<u>\$ 973,714,944</u>	<u>4,402,766</u>	<u>259,413,443</u>	<u>\$ 1,237,531,153</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
Combining Statement of Fiduciary Net Assets
Agency Funds
As of September 30, 2003

	Trust and Agency	Undistributed Tax	Library Penal Fines	Office of the County Clerk	Retainages	Imprest Payroll	Imprest Retirement Payroll	Total Agency Funds
Assets								
Equity in pooled cash and investments	\$ -	143,516,662	1,130,812	283,048	1,750,282	879,485	2,805,181	\$ 150,365,470
Other cash and investments	19,354,939	-	-	3,073,910	736,273	-	-	23,165,122
Receivables:								
Accounts	4,395,747	7,311,293	-	-	54,592	892,131	-	12,653,763
Due from other funds	939,198	-	-	-	-	211,342	-	1,150,540
Total assets	\$ 24,689,884	150,827,955	1,130,812	3,356,958	2,541,147	1,982,958	2,805,181	\$ 187,334,895
Liabilities								
Accounts and contracts payable	\$ 1,074,416	-	1,130,812	364,232	2,541,147	120	2,517	\$ 5,113,244
Due to other governmental units	976,922	-	-	-	-	1,315,617	-	2,292,539
Accrued wages and benefits	-	-	-	-	-	665,892	2,802,664	3,468,556
Undistributed taxes	-	150,827,955	-	-	-	-	-	150,827,955
Retainage	22,638,546	-	-	2,992,726	-	1,329	-	22,638,546
Other liabilities	-	-	-	-	-	-	-	2,994,055
Total liabilities	\$ 24,689,884	150,827,955	1,130,812	3,356,958	2,541,147	1,982,958	2,805,181	\$ 187,334,895

CHARTER COUNTY OF WAYNE, MICHIGAN
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the year ended September 30, 2003

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
Trust and Agency				
<u>Assets</u>				
Equity in pooled cash and investments	\$ 2,162,190	1,348,988,280	1,351,150,470	\$ -
Other cash and investments	25,255,193	402,264	6,302,518	19,354,939
Receivables:				
Accounts	5,776,723	12,415,638	13,796,614	4,395,747
Due from other funds	865,940	1,518,714,323	1,518,641,065	939,198
Total assets	<u>\$ 34,060,046</u>	<u>2,880,520,505</u>	<u>2,889,890,667</u>	<u>\$ 24,689,884</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ 256,766	1,852,367,426	1,851,549,776	\$ 1,074,416
Due to other funds	280,789	11,195,299	11,476,088	-
Due to other governmental units	1,072,846	35,899,834	35,995,758	976,922
Accrued wages and benefits	-	-	-	-
Retainage	32,449,645	1,580,488,139	1,590,299,238	22,638,546
Total liabilities	<u>\$ 34,060,046</u>	<u>3,479,950,698</u>	<u>3,489,320,860</u>	<u>\$ 24,689,884</u>
 Undistributed Tax				
<u>Assets</u>				
Equity in pooled cash and investments	\$ 85,470,769	760,250,443	702,204,550	\$ 143,516,662
Other cash and investments	-	-	-	-
Receivables:				
Accounts	-	289,636,996	282,325,703	7,311,293
Due from other funds	9,085	367,766,283	367,775,368	-
Total assets	<u>\$ 85,479,854</u>	<u>1,417,653,722</u>	<u>1,352,305,621</u>	<u>\$ 150,827,955</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ 13,924,252	291,718,089	305,642,341	\$ -
Due to other funds	3,102,835	-	3,102,835	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	-	-	-	-
Undistributed taxes	68,452,767	981,220,322	898,845,134	150,827,955
Total liabilities	<u>\$ 85,479,854</u>	<u>1,272,938,411</u>	<u>1,207,590,310</u>	<u>\$ 150,827,955</u>

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended September 30, 2003

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
Library Penal Fines				
<u>Assets</u>				
Equity in pooled cash and investments	\$ 1,005,056	2,992,461	2,866,705	\$ 1,130,812
Other cash and investments	-	-	-	-
Receivables:				
Accounts	105,580	-	105,580	-
Due from other funds	-	3,435,926	3,435,926	-
Total assets	<u>\$ 1,110,636</u>	<u>6,428,387</u>	<u>6,408,211</u>	<u>\$ 1,130,812</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ 1,110,636	5,873,729	5,853,553	\$ 1,130,812
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>\$ 1,110,636</u>	<u>5,873,729</u>	<u>5,853,553</u>	<u>\$ 1,130,812</u>
 Office of the County Clerk				
<u>Assets</u>				
Equity in pooled cash and investments	\$ -	2,990,042	2,706,994	\$ 283,048
Other cash and investments	-	4,608,960	1,535,050	3,073,910
Receivables:				
Accounts	-	5,245,676	5,245,676	-
Due from other funds	-	4,031,437	4,031,437	-
Total assets	<u>\$ -</u>	<u>\$ 16,876,115</u>	<u>\$ 13,519,157</u>	<u>\$ 3,356,958</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ -	1,887,791	1,523,559	\$ 364,232
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	-	-	-	-
Other liabilities	-	7,378,954	4,386,228	2,992,726
Total liabilities	<u>\$ -</u>	<u>9,266,745</u>	<u>5,909,787</u>	<u>\$ 3,356,958</u>

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended September 30, 2003

Retainages	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
<u>Assets</u>				
Equity in pooled cash and investments	\$ 2,705,912	1,724,497	2,680,127	\$ 1,750,282
Other cash and investments	4,105,150	1,275,304	4,644,181	736,273
Receivables:				
Accounts	-	2,542,730	2,488,138	54,592
Due from other funds	-	3,030,994	3,030,994	-
Total assets	<u>\$ 6,811,062</u>	<u>8,573,525</u>	<u>12,843,440</u>	<u>\$ 2,541,147</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ 6,739,922	7,319,827	11,518,602	\$ 2,541,147
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Accrued wages and benefits	-	-	-	-
Retainage	71,140	-	71,140	-
Total liabilities	<u>\$ 6,811,062</u>	<u>7,319,827</u>	<u>11,589,742</u>	<u>\$ 2,541,147</u>
 <u>Imprest Payroll</u>				
<u>Assets</u>				
Equity in pooled cash and investments	\$ 1,156,747	333,102,871	333,380,133	\$ 879,485
Other cash and investments	-	-	-	-
Receivables:				
Accounts	-	1,188,900	296,769	892,131
Due from other funds	-	23,639,585	23,428,243	211,342
Total assets	<u>\$ 1,156,747</u>	<u>\$ 357,931,356</u>	<u>\$ 357,105,145</u>	<u>\$ 1,982,958</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ -	108,409,761	108,409,641	\$ 120
Due to other funds	919	15,205,275	15,206,194	-
Due to other governmental units	1,155,828	107,918,269	107,758,480	1,315,617
Accrued wages and benefits	-	553,035,094	552,369,202	665,892
Other liabilities	-	101,156	99,827	1,329
Total liabilities	<u>\$ 1,156,747</u>	<u>784,669,555</u>	<u>783,843,344</u>	<u>\$ 1,982,958</u>

(Continued)

CHARTER COUNTY OF WAYNE, MICHIGAN
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended September 30, 2003

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
Imprest Retirement Payroll				
<u>Assets</u>				
Equity in pooled cash and investments	\$ 3,449,270	258,718,445	259,362,534	\$ 2,805,181
Other cash and investments	-	-	-	-
Receivables:	-	-	-	-
Accounts	-	-	-	-
Due from other funds	919	1,184,321	1,185,240	-
Total assets	<u>\$ 3,450,189</u>	<u>259,902,766</u>	<u>260,547,774</u>	<u>\$ 2,805,181</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ -	14,047,590	14,045,073	2,517
Due to other funds	-	786,970	786,970	-
Due to other governmental units	9,423	12,354,013	12,363,436	-
Accrued wages and benefits	2,492,381	203,099,907	202,789,624	2,802,664
Other liabilities	948,385	14,053,940	15,002,325	-
Total liabilities	<u>\$ 3,450,189</u>	<u>244,342,420</u>	<u>244,987,428</u>	<u>\$ 2,805,181</u>
Totals - All Agency Funds				
<u>Assets</u>				
Equity in pooled cash and investments	\$ 95,949,944	2,708,767,039	2,654,351,513	150,365,470
Other cash and investments	29,360,343	6,286,528	12,481,749	23,165,122
Receivables:	-	-	-	-
Accounts	5,882,303	311,029,940	304,258,480	12,653,763
Due from other funds	875,944	404,508,893	404,234,297	1,150,540
Total assets	<u>\$ 132,068,534</u>	<u>3,430,592,400</u>	<u>3,375,326,039</u>	<u>\$ 187,334,895</u>
<u>Liabilities</u>				
Accounts and contracts payable	\$ 22,031,576	2,281,624,213	2,298,542,545	5,113,244
Due to other funds	3,384,543	27,187,544	30,572,087	-
Due to other governmental units	2,238,097	156,172,116	156,117,674	2,292,539
Accrued wages and benefits	2,492,381	756,135,001	755,158,826	3,468,556
Undistributed taxes	68,452,767	981,220,322	898,845,134	150,827,955
Retainage	32,520,785	1,580,488,139	1,590,370,378	22,638,546
Other liabilities	948,385	21,534,050	19,488,380	2,994,055
Total liabilities	<u>\$ 132,068,534</u>	<u>5,804,361,385</u>	<u>5,749,095,024</u>	<u>\$ 187,334,895</u>

(Concluded)

NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

Discretely Presented Component Units are entities that are legally separate from the County but for which the County is financially accountable, or their relationships with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Discretely presented component units are reported in a separate column to emphasize that they are legally separate from the County.

Detroit-Wayne County Stadium Authority (DWCSA) – This authority was incorporated by the County on August 20, 1996 under the provisions of Act 31 for the purpose of acquiring, building, furnishing, equipping, owning, improving, enlarging, operating and/or maintaining one or more stadia. The DWCSA's Articles of Incorporation provide for a six-member board ("the Commission"). Each member of the Commission is appointed by the Wayne County Executive.

Chapter 8, 20 and 21 Drainage Districts – Each of the drainage districts is a separate legal entity, with the power to contract, to sue and to be sued, and to hold, manage, and dispose of real and personal property. Drainage districts are established to provide for the construction, maintenance and funding of drains, sewers and equipment used in water management and flood control. Drainage districts are governed by Act No. 40 of the Public Acts of 1956. The full faith and credit of the County is generally given for the long-term debt of the drainage districts. There are 408 active drainage districts that are component units of the County.

Probate Court presides over matters related to the settlement of estates and trusts; appoints guardians and conservators for minors and other legally incapacitated persons, and has jurisdiction over numerous other matters, such as mental illness, communicable diseases, substance abuse and certain child custody issues.

Economic Development Corporation of Wayne County (EDC) – This separate legal entity was established pursuant to Michigan Public Act 338 of 1974. Its 11-member board is appointed by the Wayne County Executive. The EDC acts on behalf of and at the direction of Wayne County. Services include financial packaging, site location services, and low-cost financing to businesses locating or expanding in the County. The EDC's primary fiscal activity is to provide administration of federal grants on behalf and for the benefit of Wayne County.

Brownfield Redevelopment Authority (BRA) – The BRA was established by State enabling legislation. The BRA will assist the Wayne County Department of Environment and the various Wayne County communities involved with the Urban Recovery Partnership to facilitate the redevelopment of unproductive, contaminated and/or blighted property by providing tax incentives.

HealthChoice of Michigan (HealthChoice) – HealthChoice was established under the Municipal Health Corporations Act of 1987 to manage a health care program benefiting employees of County businesses that are unable to provide health benefits to their employees. HealthChoice administers the program in conjunction with a non-profit corporation; a third-party administrator; and Patient Care Management System, a unit of the County. HealthChoice Board members are County elected or County appointed officials.

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Discretely Presented Component Units
Combining Statement of Net Assets
As of September 30, 2003

<u>Assets</u>	<u>Stadium Authority</u>	<u>Chapter 8 Drainage District</u>	<u>Chapter 20 Drainage District</u>	<u>Chapter 21 Drainage District</u>
Current assets:				
Equity in pooled cash and investments	\$ 7,838,129	4,042,731	6,142,629	965,233
Other cash and investments	471,983	-	157,816	-
Receivables:				
Accounts receivable, net	61,549	-	-	290,640
Special assessments	-	-	10,495,954	16,175,095
Due from primary government	-	-	3,073	-
Due from other governmental units, net	-	371,231	1,370,108	227,799
Prepayments and deposits	-	-	-	-
Total current assets	<u>8,371,661</u>	<u>4,413,962</u>	<u>18,169,580</u>	<u>17,658,767</u>
Capital assets:				
Non-depreciable	81,983,743	-	-	-
Depreciable, net	<u>645,412,344</u>	<u>-</u>	<u>-</u>	<u>14,208,455</u>
Total assets	<u>\$ 735,767,748</u>	<u>4,413,962</u>	<u>18,169,580</u>	<u>31,867,222</u>
 <u>Liabilities and Net Assets</u>				
Current liabilities:				
Accounts and contracts payable	\$ -	276,208	1,351,241	500,482
Accrued wages and benefits	52,170	-	1,720	-
Due to primary government	467,620	-	5,401	48,109
Due to other governmental units	-	-	104,133	-
Current portion of long-term obligations	935,000	78,333	1,381,730	1,610,000
Unearned revenue	-	-	-	-
Other liabilities	<u>264,552</u>	<u>6,007</u>	<u>15,135</u>	<u>-</u>
Total current liabilities	<u>1,719,342</u>	<u>360,548</u>	<u>2,859,360</u>	<u>2,158,591</u>
Long-term obligations:				
Bonds payable	<u>79,930,000</u>	<u>156,667</u>	<u>9,114,224</u>	<u>14,565,095</u>
Total liabilities	81,649,342	517,215	11,973,584	16,723,686
Net assets:				
Invested in capital assets, net of related debt	646,531,087	-	-	(1,554,905)
Restricted net assets:				
Bond programs	7,382,321	-	-	-
Capital projects	-	-	4,233,618	1,167,765
Unrestricted	<u>204,998</u>	<u>3,896,747</u>	<u>1,962,378</u>	<u>15,530,676</u>
Total net assets	<u>654,118,406</u>	<u>3,896,747</u>	<u>6,195,996</u>	<u>15,143,536</u>
Total liabilities and net assets	<u>\$ 735,767,748</u>	<u>4,413,962</u>	<u>18,169,580</u>	<u>31,867,222</u>

<u>Probate Court</u>	<u>Economic Development Corporation</u>	<u>Brownfield Redevelopment Authority</u>	<u>HealthChoice of Michigan</u>	<u>Total Non-major Discretely Presented Component Units</u>
\$ 811,719	207,074	57,055	-	\$ 20,064,570
-	-	-	1,931,150	2,560,949
702,073	-	-	-	1,054,262
20,273	-	-	-	26,671,049
21,633	-	-	-	23,346
				1,969,138
				21,633
1,555,698	207,074	57,055	1,931,150	52,364,947
904,054	-	-	-	82,887,797
				659,620,799
2,459,752	207,074	57,055	1,931,150	\$ 794,873,543
\$ 48,292	1,551	28,599	145,312	\$ 2,351,685
31,159	-	-	-	85,049
572,343	-	-	-	1,093,473
-	-	-	-	104,133
205,722	-	-	-	4,210,785
17,845	-	-	-	17,845
681,197	-	-	-	966,891
1,556,558	1,551	28,599	145,312	8,829,861
899,278	-	-	-	104,665,264
2,455,836	1,551	28,599	145,312	113,495,125
-	-	-	-	644,976,182
-	-	-	-	7,382,321
3,916	205,523	28,456	1,785,838	5,401,383
				23,618,532
3,916	205,523	28,456	1,785,838	681,378,418
2,459,752	207,074	57,055	1,931,150	\$ 794,873,543

CHARTER COUNTY OF WAYNE, MICHIGAN
Non-major Discretely Presented Component Units
Combining Statement of Activities
For the year ended September 30, 2003

	<u>Stadium Authority</u>	<u>Chapter 8 Drainage District</u>	<u>Chapter 20 Drainage District</u>	<u>Chapter 21 Drainage District</u>
Expenses	\$ 36,499,111	1,380,671	3,870,416	2,872,968
Program revenues:				
Charges for services	6,318,290	1,041,545	3,424,599	1,520,561
Operating grants and contributions	-	-	720,526	445,691
Capital grants and contributions	<u>24,014,426</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total program revenues	30,332,716	1,041,545	4,145,125	1,966,252
Net (expense) / program revenue	(6,166,395)	(339,126)	274,709	(906,716)
General revenues:				
Investment earnings	-	54,347	150,458	18,915
Other revenue	<u>15,375</u>	<u>-</u>	<u>106,341</u>	<u>-</u>
Total general revenues	<u>15,375</u>	<u>54,347</u>	<u>256,799</u>	<u>18,915</u>
Change in net assets	(6,151,020)	(284,779)	531,508	(887,801)
Net assets at October 1, 2002	<u>660,269,426</u>	<u>4,181,526</u>	<u>5,664,488</u>	<u>16,031,337</u>
Net assets at September 30, 2003	<u>\$ 654,118,406</u>	<u>3,896,747</u>	<u>6,195,996</u>	<u>15,143,536</u>

<u>Probate Court</u>	<u>Economic Development Corporation</u>	<u>Brownfield Redevelopment Authority</u>	<u>HealthChoice of Michigan</u>	<u>Total Non-major Discretely Presented Component Units</u>
\$ 11,679,936	418,573	35,801	22,728,941	\$ 19,486,417
807,867	1,555	12,903	22,438,551	35,565,871
10,851,796	-	29,094	-	12,047,107
-	-	-	-	24,014,426
11,659,663	1,555	41,997	22,438,551	71,627,404
(20,273)	(417,018)	6,196	(290,390)	(7,859,013)
3,916	3,641	419	38,471	270,167
20,273	362,850	-	22,688	527,527
24,189	366,491	419	61,159	797,694
3,916	(50,527)	6,615	(229,231)	(7,061,319)
-	256,050	21,841	2,015,069	688,439,737
3,916	205,523	28,456	1,785,838	\$ 681,378,418

CHARTER COUNTY OF WAYNE, MICHIGAN
General Governmental Expenditures by Function
All Governmental Fund Types and Discretely Presented Component Units (1) (2) (3)
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Legislative</u>	<u>Judicial</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Highway, Streets, and Bridges</u>
1994	\$ 6,051,631	48,776,424	93,504,634	78,588,064	5,685,908	89,163,513
1995	5,966,231	54,855,446	86,598,467	89,697,423	6,415,763	98,137,759
1996	6,218,639	60,588,663	83,243,393	98,480,697	5,101,715	90,447,750
1997	6,290,717	99,316,456	91,677,205	100,781,812	6,143,361	94,156,059
1998	7,011,905	99,437,747	71,419,251	87,841,801	5,987,406	81,605,556
1999	8,802,924	124,976,106	120,145,572	115,820,337	5,168,969	102,717,684
2000	9,520,738	242,196,704	114,898,854	121,641,545	5,140,262	124,106,052
2001	9,923,070	245,344,271	99,211,375	127,104,143	6,888,465	124,257,420
2002	11,869,328	236,588,516	109,488,057	133,789,299	6,125,596	138,220,007
2003	11,399,270	249,321,521	111,753,536	137,594,940	7,492,362	88,992,226

Note 1: Fiscal year 1994 amounts do not include Discretely Presented Component Units.

Note 2: The 1995 - 2003 amounts are shown for the total reporting entity.

Note 3: The 1999 balance represents ten months of operation, due to change in fiscal year-end.

Note 4: The Non-Departmental expenditures include Wayne County Building Authority lease payments, legal settlement and other costs not directly attributable to another specific department.

Source: Wayne County Department of Management and Budget.

Table 1

<u>Health and Welfare</u>	<u>Recreation and Cultural</u>	<u>Capital Outlay</u>	<u>Non - Departmental (4)</u>	<u>Debt Service</u>	<u>Total Expenditures</u>
538,860,349	5,321,162	20,172,194	-	59,669,765	\$ 945,793,644
666,607,727	4,046,599	22,821,977	-	41,471,664	1,076,619,056
696,629,547	5,063,203	33,159,515	-	43,450,378	1,122,383,500
633,726,186	57,930,126	71,521,038	6,779,668	35,990,750	1,204,313,378
529,364,447	16,718,696	75,661,408	23,291,780	49,638,523	1,047,978,520
768,297,911	21,885,213	141,499,743	7,422,340	56,821,658	1,473,558,457
792,765,163	27,770,543	216,707,831	12,216,705	50,208,933	1,717,173,330
836,905,565	21,397,574	202,842,282	13,104,471	52,284,539	1,739,263,175
866,264,148	25,612,200	296,589,082	10,556,049	51,278,909	1,886,381,191
810,354,806	24,047,422	83,224,714	381,922,283	50,578,314	1,956,681,394

CHARTER COUNTY OF WAYNE, MICHIGAN
General Governmental Revenues by Source
All Governmental Fund Types and Discretely Presented Component Units (1) (2)
Last Ten Fiscal Years
(Unaudited)

Table 2

<u>Fiscal Year</u>	<u>Taxes and Assessments</u>	<u>Intergovernmental Revenues</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Interest and Rents</u>	<u>Other</u>	<u>Total Revenue</u>
1994	\$ 238,558,908	508,713,355	147,551,897	187,490	11,097,807	9,287,673	\$ 915,397,130
1995	238,205,798	622,825,373	162,259,324	175,667	27,540,344	19,897,333	1,070,903,839
1996	255,605,185	654,737,377	167,999,255	175,056	27,557,847	15,246,856	1,121,321,576
1997	276,597,461	641,235,665	200,024,431	181,109	39,432,456	13,114,767	1,170,585,889
1998	280,006,781	507,325,385	163,892,482	153,365	38,430,743	45,308,704	1,035,117,460
1999	299,979,461	888,179,251	144,519,165	199,890	41,349,623	69,668,908	1,443,896,298
2000	311,782,571	939,810,273	135,117,687	212,018	49,873,294	217,708,388	1,654,504,231
2001	319,293,059	987,921,654	145,054,422	219,041	45,960,381	190,071,661	1,688,520,218
2002	334,619,519	1,000,942,570	147,900,412	255,730	30,019,531	28,466,121	1,542,203,883
2003	355,408,947	992,873,302	437,239,025	244,276	36,100,522	50,742,421	1,872,608,493

Note 1: Fiscal year 1994 amounts do not include Discretely Presented Component Units.

Note 2: The 1999 balance represents ten months of operation, due to change in fiscal year-end.

Source: Wayne County Department of Management and Budget.

CHARTER COUNTY OF WAYNE, MICHIGAN
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Table 3

For Tax Levy <u>December 1</u>	Fiscal Year	Total Tax Levy	Current Tax Collection	Percent of Tax Levy Collected Before <u>Delinquent</u>	Reimbursed From Delinquent Tax Fund	Total Tax Collection	Ratio of Total Collection to Levy	Delinquent Personal Taxes
1993	1994	\$ 221,421,381	\$ 206,705,716	93.35 %	\$ 13,420,952	\$ 220,126,668	99.42 %	\$ 1,294,713
1994	1995	226,658,925	211,507,344	93.32	13,385,415	224,892,759	99.22	1,630,922
1995	1996	236,905,639	220,616,102	93.12	14,126,637	234,742,739	99.09	1,759,383
1996	1997	242,287,914	229,108,059	94.56	12,855,050	241,963,109	99.87	1,811,829
1997	1998	247,018,029	225,955,747	91.47	14,207,618	240,163,365	97.23	1,854,438
1998	1999	254,999,786	234,945,114	92.14	16,702,140	251,647,254	98.69	1,883,896
1999	2000	260,030,697	239,438,026	92.08	18,514,831	257,952,857	99.20	2,139,285
2000	2001	272,033,478	248,582,057	91.38	18,858,352	267,440,409	98.31	4,655,954
2001	2002	287,619,351	259,130,292	90.09	18,994,664	278,124,956	96.70	3,543,835
2002	2003	299,829,827	270,740,080	90.30	20,918,039	291,658,119	97.27	4,591,915

Source: Office of Wayne County Treasurer

CHARTER COUNTY OF WAYNE, MICHIGAN
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Table 4

FISCAL YEAR	STATE EQUALIZED VALUATIONS (SEV) (1)(3)						TAXABLE VALUE (2)
	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1994	\$ 23,500,577,994	\$ 47,001,155,988	4,369,910,950	8,739,821,900	\$ 27,870,488,944	\$ 55,740,977,888	Not Applicable
1995	24,246,730,271	48,493,460,542	4,684,332,100	9,368,664,200	28,931,062,371	57,862,124,742	Not Applicable
1996	25,139,936,087	50,279,872,174	4,858,265,120	9,716,530,240	29,998,201,207	59,996,402,414	29,747,976,823
1997	26,310,993,779	52,621,987,558	5,241,020,060	10,482,040,120	31,552,013,839	63,104,027,678	30,879,770,793
1998	28,077,320,530	56,154,641,060	5,546,412,960	11,092,825,920	33,623,733,490	67,247,466,980	32,269,314,691
1999	30,601,942,266	61,203,884,532	5,751,356,480	11,502,712,960	36,353,298,746	72,706,597,492	33,736,851,177
2000	34,063,838,498	68,127,676,996	6,021,875,360	12,043,750,720	40,085,713,858	80,171,427,716	35,393,234,384
2001	38,238,922,564	76,477,845,128	6,147,794,749	12,295,589,498	44,386,717,313	88,773,434,626	37,296,590,731
2002	42,794,406,516	85,588,813,032	6,243,221,790	12,486,443,580	49,037,628,306	98,075,256,612	39,686,041,102
2003	47,568,226,224	95,136,452,448	6,221,665,095	12,443,330,190	53,789,891,319	107,579,782,638	41,905,186,259

- (1) The State Equalized Valuation against which the tax levy is applied to is determined as of the December 31 prior to the December 1 on which the taxes are levied
- (2) Beginning in fiscal year 1996, the ad valorem millage is based on the Taxable Value rather than the State Equalized Valuation
- (3) In accordance with Act 409, Public Acts of Michigan, 1965, and Article IX, Section 3, of the Michigan Constitution the State Equalized Valuation represents fifty percent (50%) of true cash value

Source: Wayne County Assessment and Equalization Division

CHARTER COUNTY OF WAYNE, MICHIGAN
Property Tax Rates -- All Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Table 5

<u>For Tax Levy December 1</u>	<u>Fiscal Year</u>	<u>County General</u>	<u>County Parks</u>	<u>County Jail</u>	<u>R.E.S.A. (I.S.D.)</u>	<u>H.C.M.A.</u>	<u>Community College</u>	<u>County Tax Levy</u>
1993	1994	6.7069	N/A	0.9532	1.9971	0.2236	1.3652	11.2460
1994	1995	6.7258	N/A	0.9532	1.9971	0.2236	1.2738	11.1735
1995	1996	6.7258	N/A	0.9532	1.9971	0.2236	1.2738	11.1735
1996	1997	6.7258	0.2500	0.9532	1.9971	0.2236	1.2019	11.3516
1997	1998	6.7258	0.2500	0.9532	1.9971	0.2236	1.1913	11.3410
1998	1999	6.7258	0.2500	0.9532	1.9971	0.2235	1.1489	11.2985
1999	2000	6.7068	0.2493	0.9505	1.9914	0.2218	1.0190	11.1388
2000	2001	6.6651	0.2477	0.9446	1.9789	0.2202	1.0000	11.0565
2001	2002	6.6556	0.2473	0.9432	1.9753	0.2186	2.4995	12.5395
2002	2003	6.6380	0.2459	0.9381	3.4643	0.2170	2.4862	13.9895

Note: The property tax rates are stated per \$1,000 of State Equalized Assessed Valuation.
Beginning in fiscal year 1996, the ad valorem millage is based on the Taxable Valuation rather than the State Equalized Valuation.

Source: Office of the Wayne County Treasurer

CHARTER COUNTY OF WAYNE, MICHIGAN
Principal Taxpayers
Fiscal Year 2003
(Unaudited)

Table 6

<u>Company</u>	<u>Line of Business</u>	<u>Real Property Assessment</u>	<u>Personal Property Assessment</u>	<u>Total Assessment</u>	<u>Percentage of State Equalized Value</u>
Ford Motor Company	Automotive	\$ 845,977,193	1,183,750,438	\$ 2,029,727,631	4.57 %
DTE Energy	Utility	147,808,933	1,098,543,274	1,246,352,207	2.81
Daimler Chrysler Corporation	Automotive	105,298,314	341,686,820	446,985,134	1.01
General Motors Corporation	Automotive	245,945,279	172,373,430	418,318,709	0.94
National Steel Corporation	Steel	57,831,776	147,580,830	205,412,606	0.46
Auto Alliance Int'l Inc.	Automotive	79,888,159	98,033,800	177,921,959	0.40
Rouge Steel Company	Steel	70,886,402	92,425,050	163,311,452	0.37
Comcast Cablevision	Cable Televisio	2,098,604	88,397,298	90,495,902	0.20
Detroit SMSA Ltd. Partnership	Communication	38,563,492	31,320,204	69,883,696	0.16
Marshall Field's	Retail	8,607,870	59,055,367	67,663,237	0.15
Total		<u>\$ 1,602,906,022</u>	<u>3,313,166,511</u>	<u>\$ 4,916,072,533</u>	
Total State Equalized Value (S.E.V.) (1)		<u>\$ 38,238,922,564</u>	<u>6,147,794,749</u>	<u>\$ 44,386,717,313</u>	
Principal taxpayers as a percentage of total S.E.V.		4.19%	53.89%	11.08%	

(1) The State Equalized Value for the County's fiscal year 2003, which commenced October 1, 2002, was determined as of December 31, 2001.

Note: Total assessments do not include abated properties.

Source: Wayne County Assessment and Equalization Division.

CHARTER COUNTY OF WAYNE, MICHIGAN
Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)

Table 7

<u>For Tax Levy December 1</u>	<u>Fiscal Year</u>	<u>Total Levy</u>	<u>Current Tax Collection</u>	<u>Percent of Tax Levy Collected Before Delinquent</u>	<u>Total Delinquent Special Assessments March 1</u>
1993	1994	\$ 501,152	\$ 421,274	84.06 %	\$ 79,878
1994	1995	625,270	547,703	87.59	77,567
1995	1996	991,168	865,074	87.28	126,094
1996	1997	868,899	756,856	87.11	112,043
1997	1998	880,036	770,475	87.55	109,561
1998	1999	496,959	438,027	88.14	58,932
1999	2000	1,338,475	1,137,144	84.96	201,331
2000	2001	1,035,656	892,422	86.17	143,234
2001	2002	1,012,406	832,882	82.27	179,524
2002	2003	1,129,883	985,296	87.20	144,587

Note : All delinquent assessments are paid from the current Delinquent Tax Revolving Fund.
Source : Office of the Wayne County Treasurer and Wayne County Department of Management and Budget.

CHARTER COUNTY OF WAYNE, MICHIGAN
 Computation of Legal Debt Margin
 September 30, 2003
 (Unaudited)

Table 8

Legal Debt Margin

The amount of general purpose, general obligation debt the County may have outstanding at any time is limited by state law. The County's legal debt margin is calculated below:

State Equalized Valuation (SEV)	\$ 53,800,509,901
General Purpose Debt Limit (10% of SEV)	5,380,050,990
Tax-Supported Debt Outstanding	788,049,544
Percent of debt outstanding to SEV	1.46%
Margin of additional debt which could legally be incurred subject to debt limit	\$ 4,592,001,446

Trend of Indebtedness

<u>Fiscal Year</u>	<u>Tax-Supported Debt Outstanding</u>
1994	\$ 517,679,817
1995	523,654,774
1996	515,973,073
1997	662,995,155
1998	702,835,477
1999	725,325,751
2000	742,868,123
2001	809,140,185
2002	771,793,219
2003	788,049,544

Source: Wayne County Department of Management and Budget

CHARTER COUNTY OF WAYNE, MICHIGAN
Ratio of Net General Bonded Debt to Assessed Value and
Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Table 9

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value To Fund Operations in Fiscal Year</u>	<u>Net Bonded Debt</u>	<u>Ratio of Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1994	2,109,282	\$ 27,870,488,944	\$ 517,679,817		
1995	2,109,282	28,931,062,371	523,654,774	1.86 %	245.43
1996	2,109,282	29,998,201,207	515,973,073	1.81	248.26
1997	2,109,282	31,552,013,839	662,995,155	1.72	244.62
1998	2,109,282	33,623,733,490	702,835,477	2.10	314.32
1999	2,109,282	36,353,298,746	725,325,752	2.09	333.21
2000	2,109,282	40,085,713,858	742,868,123	2.00	343.87
2001	2,061,162	44,386,717,313	809,140,185	1.85	352.19
2002	2,061,162	49,037,628,306	771,793,219	1.82	392.57
2003	2,061,162	53,789,891,319	788,049,544	1.57	374.45
				1.47	382.33

Source: Wayne County Department of Management and Budget.

CHARTER COUNTY OF WAYNE, MICHIGAN
Ratio of Annual Debt Service Expenditures for General Long-term Debt to Total General Expenditures
All Governmental Fund Types and Discretely Presented Component Units (1)
Last Ten Fiscal Years
(Unaudited)

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
Debt Service Expenditures For General Long-term Debt:				
Principal	\$ 31,889,093	\$ 28,706,089	\$ 29,613,091	\$ 15,722,559
Interest and fiscal charges	<u>27,780,672</u>	<u>12,765,575</u>	<u>13,837,287</u>	<u>20,268,191</u>
Total	<u>\$ 59,669,765</u>	<u>\$ 41,471,664</u>	<u>\$ 43,450,378</u>	<u>\$ 35,990,750</u>
Total general expenditures	<u>\$ 945,793,644</u>	<u>\$ 1,076,619,056</u>	<u>\$ 1,122,383,500</u>	<u>\$ 1,204,313,378</u>
Ratio of annual debt service expenditures for general long-term debt to general expenditures:				
Principal	3.37 %	2.67 %	2.64 %	1.31 %
Interest and fiscal charges	<u>2.94</u>	<u>1.19</u>	<u>1.23</u>	<u>1.68</u>
Totals	<u>6.31 %</u>	<u>3.86 %</u>	<u>3.87 %</u>	<u>2.99 %</u>

Note 1: Beginning fiscal year 2002, the Airport Authority is included as a Component Unit.

Source: Wayne County Department of Management and Budget.

Table 10

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
\$	27,080,923 \$	29,804,654 \$	24,108,471 \$	26,584,984 \$	40,693,306 \$	71,539,921
	<u>22,557,600</u>	<u>27,017,004</u>	<u>26,100,462</u>	<u>25,699,555</u>	<u>108,012,450</u>	<u>111,687,608</u>
\$	<u>49,638,523 \$</u>	<u>56,821,658 \$</u>	<u>50,208,933 \$</u>	<u>52,284,539 \$</u>	<u>148,705,756 \$</u>	<u>183,227,529</u>
\$	<u>1,047,978,520 \$</u>	<u>1,472,558,457 \$</u>	<u>1,717,173,330 \$</u>	<u>1,739,263,175 \$</u>	<u>1,955,462,293 \$</u>	<u>1,954,045,120</u>
	2.58 %	2.02 %	1.40 %	1.53 %	2.08 %	3.66 %
	<u>2.15</u>	<u>1.83</u>	<u>1.52</u>	<u>1.48</u>	<u>5.52</u>	<u>5.71</u>
	<u>4.73 %</u>	<u>3.85 %</u>	<u>2.92 %</u>	<u>3.01 %</u>	<u>7.60 %</u>	<u>9.37 %</u>

CHARTER COUNTY OF WAYNE, MICHIGAN
Statement of Limited Tax General Obligations and Revenue Indebtedness
As of September 30, 2003
(Unaudited)

Indebtedness

The following table sets forth the indebtedness of the County as of September 30, 2003.

Debt Carrying the County's Limited Tax General Obligation:

Fiscal Stabilization Bonds	\$ 35,324,696
Fannie Mae Note	2,000,000
Capital Improvement Bonds	13,740,000
Building Authority Bonds ⁽¹⁾	114,340,000
Stadium Authority Bonds ⁽¹⁾	80,865,000
Desbrow Intercounty Drainage Note	235,000
Drainage Districts Bonds	26,671,049
Probate Court Installment Purchase Agreement (IPA)	1,105,000
MMBA Equipment and Real Property IPA	466,000
Michigan Transportation Fund Bonds	48,350,000
Delinquent Tax Notes	82,800,000
Metropolitan Sewer Bonds	5,222,880
Airport Hotel Revenue Bonds	117,420,000
Metropolitan Water Supply Bonds	370,374
Sewage Disposal Bonds	259,139,545
Total Debt Carrying the County's Limited Tax General Obligation	788,049,544

Other Debt:

Metro Airport Revenue Bonds	\$ 1,650,110,000
Capital Lease Obligations ⁽¹⁾	16,794,877
Total Other Debt	1,666,904,877
Gross Direct Debt	2,454,954,421

Deductions:

Metro Airport Revenue Bonds ⁽²⁾	\$ 1,650,110,000
Fiscal Stabilization Bonds ⁽³⁾	35,324,696
Stadium Authority Bonds ⁽⁴⁾	80,865,000
Drainage Districts Bonds ⁽⁵⁾	26,671,049
Michigan Transportation Fund Bonds ⁽⁶⁾	48,350,000
Delinquent Tax Notes ⁽⁷⁾	82,800,000
Metropolitan Sewage Disposal Bonds ⁽⁸⁾	5,222,880
Metropolitan Water Supply Bonds ⁽⁸⁾	370,374
Airport Hotel Revenue Bonds ⁽⁹⁾	117,420,000
Sewage Disposal Bonds ⁽⁹⁾	259,139,545
Total Deductions	2,306,273,544
Net Direct Debt	\$ 148,680,877

- (1) Payable from lease rentals which constitute full faith and credit obligations of the County.
- (2) Payable solely from airport revenues, passenger facility charges, or direct airline pledges.
- (3) State-shared tax revenues are projected to be sufficient to cover debt service, based on experience.
- (4) Motor vehicle rental and hotel tax revenues are projected to be sufficient to cover debt service.
- (5) Payments from benefited local communities or properties are projected to be sufficient to cover debt service, based on experience.
- (6) Revenues from the State of Michigan Transportation Fund are projected to be sufficient to cover debt service, based on experience.
- (7) Delinquent tax revenues are projected to be sufficient to cover debt service, based on experience.
- (8) User fees or payments from benefited local communities are projected to be sufficient to cover debt service, based on experience.
- (9) Payable primarily from Airport Hotel revenues.

Source: Wayne County Department of Management and Budget, Accounting Division

Table 11

(Continued)

Overlapping Debt

Property in the County is currently taxed for a proportionate share of outstanding debt obligations of overlapping governmental entities including school districts, cities, villages and townships within the County of Wayne, the Regional Educational Service Agency and Wayne County Community College. The table below shows the County's outstanding tax supported overlapping debt as of September 30, 2003.

OVERLAPPING DEBT
As of September 30, 2003

School Districts	\$ 3,038,301,909
Cities and Villages	1,736,139,140
Townships	151,168,768
Libraries	27,989,085
Community Colleges	76,105,000
Total Overlapping Debt	<u>\$ 5,029,703,902</u>

Source: Municipal Advisory Council of Michigan

Debt Statement Summary

The following table shows the County's net direct and overlapping debt as of September 30, 2003:

NET DIRECT AND OVERLAPPING DEBT
As of September 30, 2003

Direct debt:	
Gross Principal amount	\$ 2,454,954,421
Less amount payable from other sources	<u>2,306,273,544</u>
Net direct debt	148,680,877
Overlapping debt	<u>5,029,703,902</u>
Net direct and overlapping debt	<u>\$ 5,178,384,779</u>

Source: Municipal Advisory Council of Michigan and Wayne County Department of Management and Budget

CHARTER COUNTY OF WAYNE, MICHIGAN
Revenue Bond Coverage - Enterprise Funds
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Gross Revenue (1)</u>	<u>Amortization of Contributed Capital (4)</u>	<u>Direct Operating Expenses(2)</u>	<u>Net Revenue Available for Debt Service</u>
* 1994	\$ 240,621,359	16,385,848	191,534,419	\$ 65,472,788
* 1995	233,821,563	16,234,226	184,752,223	65,303,566
* 1996	245,502,537	18,822,989	182,308,177	82,017,349
* 1997	230,453,999	20,990,050	188,579,735	62,864,314
* 1998	249,023,613	18,189,699	168,283,447	98,929,865
* 1999	239,265,110	22,388,954	209,029,918	52,624,146
* 2000	264,876,746	23,834,622	225,362,173	63,369,195
* 2001	265,434,162	25,786,913	223,281,341	67,939,734
2002	65,666,032	-	79,890,421	(14,224,389)
# 2003	81,405,498	-	88,554,649	(7,149,151)

Source: Wayne County Department of Management and Budget

- (1) Gross revenue includes operating revenue plus non-operating revenue minus interest expense for and the Sewage Disposal Systems.
- (1)# Gross revenue includes operating revenue plus non-operating revenue minus interest expense for the Delinquent Tax Revolving Fund and the Sewage Disposal Systems.
- (1)* Gross revenue includes operating revenue plus non-operating revenue minus interest expense for the Sewage Disposal System and Detroit Metropolitan Wayne County Airport.
- (2) Direct operating expenses includes operating expenses for the Sewage Disposal System.
- (2)# Direct operating expenses includes operating expenses for the Sewage Disposal Systems and the Delinquent Tax Revolving Fund.
- (2)* Direct operating expenses includes operating expenses for the Sewage Disposal System and Detroit Metropolitan Wayne County Airport.
- (3) Includes principal and interest on revenue bonds only and does not include general obligation bonds.
- (4) As of 2002, amortization of contributed capital is no longer required.

Table 12

<u>Debt Service Requirements (3)</u>			
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
\$ 11,827,754	29,929,527	\$ 41,757,281	1.568 %
11,939,000	38,398,158	50,337,158	1.297
16,619,319	29,694,360	46,313,679	1.771
15,560,813	29,417,115	44,977,928	1.398
42,226,669	33,670,785	75,897,454	1.303
34,521,035	78,242,796	112,763,831	0.467
31,144,689	71,499,990	102,644,679	0.617
31,199,006	83,556,230	114,755,236	0.592
15,011,934	8,161,066	23,173,000	(0.614)
14,807,950	7,741,708	22,549,658	(0.317)

CHARTER COUNTY OF WAYNE, MICHIGAN
Demographic Information
Last Ten Fiscal Years
(Unaudited)

Table 13

<u>Year</u>	<u>Annual (YTD) Average Unemployment Rate⁽¹⁾</u>	<u>Per Capita Income⁽²⁾</u>
1994	6.5 %	\$ 21,004
1995	6.0	22,104
1996	5.5	22,900
1997	4.7	24,147
1998	4.3	25,065
1999	4.2	26,329
2000	3.7	28,029
2001	5.5	29,218
2002	7.1	27,684
2003	8.8	N/A

SOURCE: ⁽¹⁾ Michigan Department of Career Development, Office of Labor Market Information (1997-2003)
U.S. Department of Commerce, Bureau Economic Analysis (1994-1996)

⁽²⁾ U.S. Department of Commerce, Bureau of Economic Analysis

N/A: Information for 2003 Per Capita Income is not yet published.

CHARTER COUNTY OF WAYNE, MICHIGAN
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years
(Unaudited)

<u>Calendar Year</u>	<u>Commercial Construction (1)</u>	<u>Residential Construction Units (1)</u>	<u>Value (1)</u>	<u>Bank Deposits (June 30) (2)</u>
1994	\$ 346,559,219	3,667	\$ 378,170,217	\$ 19,397,482,000
1995	\$ 418,047,603	3,820	\$ 368,468,780	\$ 18,873,097,000
1996	Not Available *	4,138	Not Available *	\$ 20,119,271,000
1997	Not Available *	3,890	Not Available *	\$ 23,771,954,000
1998	Not Available *	4,650	Not Available *	\$ 24,432,455,000
1999	Not Available *	4,433	Not Available *	\$ 26,096,971,000
2000	Not Available *	4,409	Not Available *	\$ 27,143,569,000
2001	Not Available *	4,316	Not Available *	\$ 30,287,532,000
2002	Not Available *	3,251	Not Available *	\$ 28,331,952,000
2003	Not Available *	5,414	Not Available *	\$ 28,612,571,000

Source:

(1) Southeast Michigan Council of Governments (SEMCOG) - Wayne County

* As of 1996, SEMCOG does not require individual communities to report a dollar value of commercial and residential construction development

(2) FDIC - Summary of Deposits: Institution Branch Report

(3) Equalized Value of One-Half Cash Value per Wayne County Assessment and Equalization Division. Figures are based on prior year information.

Table 14

Property Value (3)				
Calendar Year	Industrial/ Commercial	Residential	Agricultural/ Utility/Developmental	
1994	\$ 9,966,103,025	\$ 17,036,963,379	\$ 867,422,540	
1995	\$ 10,373,127,860	\$ 17,655,004,191	\$ 896,217,470	
1996	\$ 10,701,617,863	\$ 18,357,282,146	\$ 932,378,208	
1997	\$ 11,193,212,887	\$ 19,365,044,663	\$ 990,132,709	
1998	\$ 11,738,404,203	\$ 20,824,883,717	\$ 1,056,860,010	
1999	\$ 12,349,991,089	\$ 22,930,850,706	\$ 1,069,365,931	
2000	\$ 12,738,841,114	\$ 21,570,510,242	\$ 1,083,883,028	
2001	\$ 13,285,908,655	\$ 22,819,877,580	\$ 1,190,804,496	
2002	\$ 13,873,157,395	\$ 24,538,741,746	\$ 1,274,141,961	
2003	\$ 14,297,683,971	\$ 26,365,491,443	\$ 1,242,010,845	

CHARTER COUNTY OF WAYNE, MICHIGAN
Revenues by Source and Expenses by Type - Pension Trust Funds
Last Ten Fiscal Years
(Amounts in thousands)
(Unaudited)

Table 15

Employer
Contributions
As a
Percentage
of Covered
Payroll

Fiscal Year Ended 9/30	Revenues by Source				Expenses by Type				As a Percentage of Covered Payroll
	Contributions Employee	Employer	Investment Income	Total	Benefits	Refunds	Admini- stration	Total	
Wayne County Employee's Retirement System (1) (2)									
1994	\$ 2,498	12,390	78,632	\$ 93,520	\$ 78,396	265	2,712	\$ 81,373	0.140
1995	2,640	12,147	52,824	67,611	76,143	561	2,944	79,648	0.152
1996	2,736	11,789	72,960	87,486	79,166	-	4,090	83,256	0.149
1997	2,242	12,746	362,419	377,407	91,229	-	3,076	94,305	0.171
1998	2,178	7,095	63,271	72,544	49,637	-	4,458	54,095	0.108
1999	2,405	7,642	229,381	239,428	91,216	-	5,448	96,664	*
2000	2,911	3,805	200,475	207,191	93,282	-	4,339	97,621	*
2001	2,807	39	44,181	47,027	96,801	-	5,046	101,847	*
2002	17,468	45	47,450	64,963	100,186	-	6,946	107,132	*
2003	5,897	3,002	107,666	116,565	105,035	-	5,816	110,851	*
Wayne County Common Pleas Court Bailiff's Retirement System									
1994	\$ 18	78	493	\$ 589	\$ 257	-	33	\$ 290	0.176
1995	17	72	521	610	253	-	27	280	0.215
1996	14	58	545	617	315	-	36	351	0.196
1997	16	62	631	709	320	-	50	370	0.108
1998	-	-	-	-	-	-	-	-	* (3)
1999	-	-	-	-	-	-	-	-	* (3)
2000	-	-	-	-	-	-	-	-	* (3)
2001	-	-	-	-	-	-	-	-	* (3)
2002	-	-	-	-	-	-	-	-	* (3)
2003	-	-	-	-	-	-	-	-	* (3)
Wayne County Circuit Court Commissioners Bailiff's Retirement System (1) (2)									
1994	\$ 40	71	222	\$ 333	\$ 113	-	25	\$ 138	0.087 (4)
1995	48	72	239	359	102	-	21	123	0.073 (4)
1996	50	64	256	370	89	-	25	114	0.072
1997	65	73	305	443	89	-	41	130	0.084
1998	42	43	280	365	110	-	26	136	*
1999	34	71	201	306	124	-	24	148	*
2000	26	67	275	368	130	-	19	149	*
2001	29	61	201	291	152	-	16	168	*
2002	27	68	134	229	144	-	10	154	*
2003	27	63	520	610	124	-	10	134	*

* Not available

(1) Fiscal years 1990-97 ended November 30; Fiscal years 1998-2000 ended September 30

(2) Fiscal Year 1998 ended September 30, 1998, supplemental information for 1998 is for 10 months

(3) Effective December 1, 1997, the Wayne County Common Pleas Bailiff's Retirement System was merged with the Wayne County Employee's Retirement System.

(4) For 1994 and 1995 the employer contributions as a percentage of covered payroll, is only computed by total gross payroll.

CHARTER COUNTY OF WAYNE, MICHIGAN
ANALYSIS OF FUNDING PROGRESS-PENSION TRUST FUNDS-
Last Ten Fiscal Years
(Amount in millions)
(Unaudited)

Table 16

<u>Fiscal Year</u> <u>(1)</u>	<u>Net Assets</u> <u>Available</u> <u>for Benefit</u> <u>as Used by</u> <u>the Actuaries</u>	<u>Pension</u> <u>Benefit</u> <u>Obligation</u>	<u>Percentage</u> <u>Funded</u>	<u>Unfunded (Excess)</u> <u>Pension Benefit</u> <u>Obligation</u>	<u>Annual</u> <u>Covered</u> <u>Payroll</u>	<u>Unfunded Pension</u> <u>Benefit Obligation</u> <u>as a Percentage</u> <u>of Covered Payroll</u>
Wayne County Employee's Retirement System						
1994	\$ 728.5	\$ 783.5	93.0 %	\$ 55.0	\$ 80,088.0	68.7
1995	716.5	829.2	86.4	112.7	79,238.0	142.2
1996	861.7	861.7	100.0	-	74,525.0	-
1997	877.9	870.1	100.9	(7.9)	71,720.0	-
1998	933.0	906.6	102.9	(26.4)	67,411.0	-
1999	965.8	915.3	105.5	(50.5)	54,024.0	-
2000	1,028.6	947.6	108.5	(81.0)	65,730.0	-
2001	1,041.6	955.8	109.0	(85.8)	51,678.0	-
2002	1,043.3	1,010.7	103.0	(32.5)	85,583.0	-
2003	996.6	1,007.7	99.0	11.1	83,235.0	4.0
Wayne County Common Pleas Court Bailiff's Retirement System						
1994	\$ 6,722	\$ 3,899	172.4 %	\$ (2,823)	\$ 363	-
1995	7,052	4,190	168.3	(2,862)	367	-
1996	7,318	4,301	170.1	(3,017)	538	-
1997	*	*	*	*	*	*
1998	*	*	*	*	*	*
1999	*	*	*	*	*	*
2000	*	*	*	*	*	*
2001	*	*	*	*	*	*
2002	*	*	*	*	*	*
2003	*	*	*	*	*	*
Wayne County Circuit Court Commissioners Bailiff's Retirement System						
1994	\$ 3,040	\$ 2,341	129.9 %	\$ (699)	\$ 813	-
1995	3,275	2,855	114.7	(420)	989	-
1996	3,532	3,150	112.1	(382)	889	-
1997	3,805	3,347	113.7	(458)	827	-
1998	3,854	3,455	111.5	(399)	768	-
1999	4,097	3,730	109.8	(367)	838	-
2000	4,324	3,789	114.1	(535)	714	-
2001	4,391	3,789	115.9	(602)	714	-
2002	4,367	3,527	123.8	(839)	714	-
2003	4,403	3,557	123.8	(847)	714	-

- * The Wayne County Common Pleas Court Bailiff's Retirement System was merged with the Wayne County Employee's Retirement System, effective December 1, 1997.

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligations, and unfunded pension benefit obligations in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the plan's funding status on a going-concern basis. Analysis of the percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the progress being made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

(1) Fiscal years 1991-97 ended November 30; fiscal years 1998-2002 ended September 30

CHARTER COUNTY OF WAYNE, MICHIGAN
Debt Service Requirements and Principal Retirement Schedule (1)
For the Year Ended September 30, 2003
(Unaudited)

Fiscal Year	Fiscal Stabilization Bonds	Equipment & Real Property Installment Purchase Agreement	Fannie Mae Note	Capital Improvement Bonds	Building Authority Bonds	Michigan Transportation Fund Bonds	Sewer Bonds	Water Bonds	Sewage Disposal Bonds	Airport Authority Revenue Bonds
2003	\$ -	-	-	-	-	-	-	-	-	-
2004	15,993,563	171,742	1,101,500	305,444	14,436,837	5,926,790	1,899,654	167,445	15,413,908	111,490,290
2005	15,998,563	170,884	1,043,500	981,486	14,423,355	5,939,109	1,504,363	168,000	15,695,437	112,641,128
2006	15,998,563	170,404	-	1,021,686	14,428,954	5,956,683	1,137,864	61,950	16,081,144	115,140,300
2007	15,993,563	-	-	1,021,286	14,401,507	5,960,906	713,027	-	16,559,440	118,577,501
2008	15,998,563	-	-	1,024,286	14,383,031	5,957,805	409,500	-	17,000,085	120,202,422
2009	15,640,875	-	-	1,019,974	14,349,518	5,950,030	212,000	-	17,466,525	249,428,903
2010	9,444,095	-	-	1,018,936	14,340,910	5,944,600	-	-	17,165,448	123,019,026
2011	-	-	-	1,021,321	7,254,048	5,932,950	-	-	17,618,160	124,795,837
2012	-	-	-	1,016,680	7,254,030	5,919,118	-	-	18,122,550	124,700,925
2013	-	-	-	1,019,618	7,251,435	5,913,943	-	-	18,620,563	126,851,725
2014	-	-	-	1,015,800	7,238,880	2,848,538	-	-	18,373,036	128,874,397
2015	-	-	-	1,015,145	7,236,791	-	-	-	17,457,111	131,189,065
2016	-	-	-	1,012,845	7,227,739	-	-	-	16,069,068	133,422,703
2017	-	-	-	1,014,083	3,335,542	-	-	-	14,863,987	136,215,916
2018	-	-	-	1,013,365	3,324,794	-	-	-	11,537,229	127,257,004
2019	-	-	-	1,010,240	3,294,908	-	-	-	6,248,609	129,396,110
2020	-	-	-	1,009,520	-	-	-	-	5,665,000	131,608,329
2021	-	-	-	1,011,720	-	-	-	-	147,443	133,895,054
2022	-	-	-	1,006,785	-	-	-	-	-	129,200,641
2023	-	-	-	1,008,875	-	-	-	-	-	119,559,197
2024	-	-	-	1,003,275	-	-	-	-	-	121,739,138
2025	-	-	-	-	-	-	-	-	-	124,055,207
2026	-	-	-	-	-	-	-	-	-	125,514,988
2027	-	-	-	-	-	-	-	-	-	128,001,569
2028	-	-	-	-	-	-	-	-	-	130,612,575
2029	-	-	-	-	-	-	-	-	-	133,374,963
2030	-	-	-	-	-	-	-	-	-	7,256,188
2031	-	-	-	-	-	-	-	-	-	7,233,750
2032	-	-	-	-	-	-	-	-	-	7,213,331
2033	-	-	-	-	-	-	-	-	-	7,184,929
Total	\$ 105,067,782	513,030	2,145,000	20,572,369	154,182,279	62,250,470	5,876,408	397,395	260,104,742	3,419,653,111

(1) Excludes Delinquent Tax Notes, Capital Lease Obligations, and Deferred Gain (Loss) on Refunding

Source: Wayne County Department of Management and Budget, Accounting

Table 17

Airport Hotel Revenue Bonds	Warren Valley Golf Course Bonds	Desbrow Intercounty Drainage Note	Probate Court Installment Purchase Agreement	Stadium Authority Bonds	Drainage District Bonds	TOTAL DEBT SERVICE	PRINCIPAL RETIREMENT SCHEDULE
6,866,782	307,106	83,072	243,151	5,191,589	3,981,800	183,580,673	75,664,166
6,388,956	306,074	81,993	243,151	5,145,774	3,908,063	184,639,835	77,632,104
6,485,956	306,594	80,167	243,151	5,099,258	3,812,140	186,024,812	79,887,179
6,513,906	304,656	-	243,151	5,739,063	3,768,312	189,796,316	84,699,872
6,578,556	304,140	-	243,151	5,849,403	4,029,242	191,980,183	88,085,447
6,934,409	303,823	-	-	5,957,750	2,974,022	320,237,828	219,064,061
7,068,229	302,773	-	-	6,074,088	2,917,650	187,295,753	93,580,313
7,229,761	302,153	-	-	6,192,956	2,911,162	173,258,348	87,955,546
7,382,426	300,933	-	-	6,308,700	2,804,902	173,810,263	90,167,621
7,576,386	301,053	-	-	6,426,713	28,188	173,989,621	92,061,142
7,638,261	299,483	-	-	6,545,575	27,585	172,861,534	92,587,144
7,810,121	298,081	-	-	6,672,525	26,982	171,705,822	93,043,363
7,987,016	297,748	-	-	6,796,463	26,380	172,839,961	95,808,677
7,598,041	295,589	-	-	6,926,288	29,744	170,279,189	94,954,156
7,302,515	294,572	-	-	6,969,188	29,041	157,727,708	82,804,968
8,544,613	291,667	-	-	6,725,063	23,020	155,534,229	82,196,345
8,803,625	-	-	-	6,480,938	-	153,567,412	81,790,000
9,082,750	-	-	-	6,236,813	-	150,373,780	80,082,443
9,322,000	-	-	-	5,992,688	-	145,522,114	76,585,000
9,583,119	-	-	-	5,748,563	-	135,899,753	68,120,000
9,862,606	-	-	-	5,504,438	-	138,109,457	71,470,000
10,173,888	-	-	-	5,260,313	-	139,489,407	74,030,000
10,435,650	-	-	-	5,016,188	-	140,966,826	76,730,000
10,746,875	-	-	-	4,772,063	-	143,520,507	80,555,000
11,055,875	-	-	-	-	-	141,668,450	79,910,000
11,410,250	-	-	-	-	-	144,785,213	84,175,000
11,703,375	-	-	-	-	-	18,959,563	17,555,000
12,038,625	-	-	-	-	-	19,272,375	18,585,000
-	-	-	-	-	-	7,213,331	6,975,000
3,300,000	-	-	-	-	-	10,484,929	8,605,000
243,424,574	4,816,439	245,233	1,215,753	143,632,391	31,298,233	\$ 4,455,395,210	2,355,359,545



KPMG LLP
Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

**Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

The County Executive and County Commissioners
Charter County of Wayne, Michigan:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter County of Wayne, Michigan (the County) as of and for the year ended September 30, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 15, 2005. We did not audit the financial statements of the Detroit-Wayne County Stadium Authority, which represent 21.8% and 5.9%, respectively, of the assets and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of the Pension Trust funds, which represent 81% and 50.0%, respectively, of the assets and revenues/additions of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Detroit-Wayne County Stadium Authority and the Pension Trust funds, is based on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grants and other matters did not include the entities audited by the other auditors referred to in the previous paragraph. The findings, if any, of those other auditors are not included herein.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and responses as items 2003-1, 2003-2, 2003-3, and 2003-4.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their



assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2003-1, 2003-2, and 2003-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain additional matters that we reported to management of the County in a separate letter dated July 15, 2005.

This report is intended solely for the information and use of the Wayne County Commission, the Wayne County Commission Committee on Audit, the Wayne County Auditor General, management of the County, the State of Michigan, and federal awarding and pass-through agencies, and is not intended to be, and should not be, used by anyone other than these specified parties.

KPMG LLP

Detroit, Michigan
July 15, 2005

CHARTER COUNTY OF WAYNE, MICHIGAN

Schedule of Findings and Responses

Year ended September 30, 2003

(1) Section I – Summary of Auditors' Results

- (a) The type of report issued on the financial statements: **Unqualified**
- (b) Reportable conditions in internal control were disclosed by the audit of financial statements: **Yes**
- (c) Material weaknesses: **Yes**
- (d) Noncompliance that is material to the financial statements: **None noted**

(2) Section II – Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards:

Finding 2003-1 Intentional Misstatement

Condition: County personnel directed approval of contract modifications that constituted an intentional effort to misstate the financial statements.

Criteria: Governmental fund financial statements should be recorded on the modified accrual basis of accounting and internal controls should not be overridden to process transactions that achieve desired results.

Effect: Financial statements could be materially misstated.

Cause: County personnel participated in the contract modification process that resulted in the intentional misstatement to create an apparent balanced budget in a specific County fund. There was a systemic failure to disclose or identify the true nature of the contract modifications. A culture of nonsubstantive review, failure of the system to proscribe the responsibilities of reviewers, and the absence of a mechanism for accounting review of significant or unusual transactions allowed County personnel to override existing procedures.

Recommendation: The County should develop a comprehensive corrective action plan to address this matter.

**Views of
Responsible
Officials:**

The Wayne County Commission has approved a remediation plan prepared by the Office of the Chief Financial Officer in May 2005. The remediation plan reviews the status of corrective actions, both completed and planned, addressing this material weakness. The plan also identifies the resources required to implement the changes.

Finding 2003-2 Financial Reporting

Condition: The process used by management to prepare the annual financial statements is manual in nature and labor intensive. The process requires a significant number of manual analyses and adjustments.

CHARTER COUNTY OF WAYNE, MICHIGAN

Schedule of Findings and Responses

Year ended September 30, 2003

Criteria: The overall preparation of financial statements and related footnote disclosures and other additional information should include a process that ensures that accounting information is accumulated, processed, summarized, and presented fairly in a complete set of financial statements on a timely basis.

Effect: Excessively manual processes require a considerable number of qualified accountants. Additionally, the manual nature of the process could cause unreasonable delays in the preparation of accurate financial statements.

Cause: The high employee turnover rate in positions key to the financial reporting process has hindered efforts to continuously enhance the process and increase the amount of automation.

Recommendation: The County should make a focused effort to improve the internal controls over financial reporting and thereby improve the timeliness and accuracy of the financial statement preparation process.

**Views of
Responsible
Officials:**

As noted in prior years, the financial reporting process of the accounting system as implemented has several limitations. The Department of Management and Budget (M&B) will hire an outside firm to assist the County in the selection of a CAFR reporting system. The selection of this product is expected to occur by December 2005. In the meanwhile, the efforts of the Accounting Division have partially compensated for, but did not fully correct, certain aspects of the material weakness in the County's financial reporting process in fiscal 2004. However, enhanced monthly and quarterly account reconciliation and review procedures have been defined as corrective actions both completed and planned to address this finding. These regular account reconciliations will minimize year-end adjustments.

Finding 2003-3 Mental Health Service Provider Financial Settlements

Condition: The County has not performed settlement audits of mental health service providers on a timely basis.

Criteria: In order to be able to record the appropriate amount of accounts receivable and/or accounts payable between the County and each mental health service provider, a settlement audit should be performed and a final settlement agreement reached on a timely enough basis to record the settlement amount in the financial statements for the year being settled.

Effect: Failure to complete the audits and reach final settlement agreements on a timely basis could result in an unreasonable number of estimates being recorded in the financial statements and could potentially reduce the ultimate collectibility of accounts receivable.

CHARTER COUNTY OF WAYNE, MICHIGAN

Schedule of Findings and Responses

Year ended September 30, 2003

Cause: The high employee turnover rate in positions key to the financial reporting process, along with outdated processes and disparate financial systems, have all contributed to the delays in conducting the settlement audits.

Recommendation: The County should consider conducting quarterly settlement audits throughout the fiscal year and reach final agreements with providers within 90 days of each fiscal year-end date.

**Views of
Responsible
Officials:**

The County will develop and implement a cost settlement policy that will include quarterly settlement audits during the fiscal year. In addition, as recommended, final agreements with providers will be settled no later than 90 days after fiscal year-end. This policy will be effective in fiscal year 2005-2006.

Finding 2003-4 Journal Entries

Condition: On many manual journal entries tested, it was noted that there was no indication that the entries were prepared, reviewed, approved, and entered by separate individuals with appropriate segregation of duties.

Criteria: All manual journal entries should be reviewed and approved by a person separate from the preparer.

Effect: Failure to conduct appropriate review of manual journal entries could result in inappropriate journal entries being posted to the general ledger in error.

Cause: There is a lack of an effective policy and procedure to ensure that all journal entries have been approved prior to posting.

Recommendation: The County should develop a policy regarding the preparation, reviewing, and posting of journal entries. The policy should include appropriate segregation of duties.

**Views of
Responsible
Officials:**

The principal constraint on achieving a proper segregation of functions was the number of personnel assigned to M&B since January 2003. The restructuring of the Department is contingent to some degree on assigning additional staff to the Accounting Division and on adjusting position descriptions so that they more accurately reflect current and future needs. In addition, M&B will (1) review and revise, where necessary, its monthly close policy and procedure statement to emphasize corrective procedures and (2) amend position duties and responsibilities to focus on the documentation of review procedures as evidence to ascertain that the procedures are effective. Appropriate staff will be trained as appropriate.